

THE POLICE JURY  
CALCASIEU PARISH  
LOUISIANA

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Release Date 7-18-01

Comprehensive Annual Financial Report

*For the Fiscal Year Ended December 31, 2000*

1015 Pithon Street • Lake Charles, LA 70601

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LEGISLATIVE AUDITOR

2001 JUL -2

# **THE POLICE JURY**

## **CALCASIEU PARISH LOUISIANA**

### **Comprehensive Annual Financial Report**

**For the fiscal year ended December 31, 2000**

*Prepared by:*

*Division of Finance*

**Calverton Parish Police Jury**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended December 31, 2008**

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D. MARK HENNING  
AUDITOR

# CA LCSIEU PARISH POLICE JURY

GOVERNMENT OF CALCASIEU PARISH, LOUISIANA

Office of the Auditor

P.O. Box 1381

Lake Charles, Louisiana 70601

847-1381 (ext.)

847-1381 (fax)

As 11/14/07 2004

http://www.cajpy.net

June 28, 2007

Members of the Police Jury  
Calcasieu Parish, Louisiana  
1015 Pithon Street  
Lake Charles, LA 70601

Dear Members of the Police Jury:

The comprehensive annual financial report of the Calcasieu Parish Police Jury for the fiscal year ended December 31, 2006, is hereby submitted. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the Police Jury. To the best of our knowledge and belief, the enclosed data is accurate in all respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the Parish. All disclosures necessary to enable the reader to gain an understanding of the Parish's financial activities have been included.

The comprehensive annual financial report is presented in three sections: Introductory, Financial, and Statistical. The Introductory section includes this transmittal letter, the Parish's Organizational Chart, and a list of Principal Officials. The Financial section includes the general purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the auditor's report on the financial statements and schedules. The Statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The financial statements presented in this report include all funds and account groups of the primary government, the Calcasieu Parish Police Jury, as well as those of its component units. Component units are legally separate entities for which the primary government is financially accountable. Discretely presented component units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations, and cash flows from those of the primary government.

## ECONOMIC CONDITION AND OUTLOOK

Calcasieu Parish is located in the southwestern portion of the State, bordered on the west by the Sabine River and the State of Texas. The Parish is approximately 85 miles from the Gulf of Mexico and is served by a deep-water channel in conjunction with the Calcasieu River which empties into the Gulf. This channel, and the Port of Lake Charles it serves, have for many years been important factors in the health of the Parish's economy, and they continue to

16. The reopening of the former Chamberlain Air Force Base several years ago as an industrial airport has provided significant economic growth and potential and should continue to do so for many years to come.

A view of the national, state, and local economic situations does not look as bright as in years past.

#### National Economy

The U. S. economy continued its slowdown in the fourth quarter. Gross Domestic Product (GDP) was a weak 1.1% with virtually all major components apart from government spending decelerating at the end of 2000. Personal consumption also slowed to a 2.8% annualized rate, the slowest since 1977. Trade also acted as a drag on the economy falling 5.1% following robust growth in the previous two quarters. These and many more signs indicate a continued slowing of the economy.

In other areas of the economy, February durable goods orders fell 0.2% led by a drop in demand for transportation products, especially airplane orders. Orders to American factories fell by 3.8% in January after a 1.6% rise the month before. These figures suggest that investment in technology and machinery continues its additional slowing.

In the employment area, the unemployment rate while unchanged in February showed trends of continued lay-offs. Manufacturers shed 94,000 jobs in February following the loss of 96,000 jobs in January. Manufacturing is clearly in recession. Since July, lay-offs have totaled 426,000. Nearly every industry is laying off workers.

Real disposable income was unchanged in January, while real consumption increased by 0.2%. The fact that consumption continues to outpace income creates our negative savings rate. Thus, consumer credit outstanding surged by an unexpectedly large \$15 billion in January. Nonetheless, recent rate cuts notwithstanding, it will be difficult to keep up this pace of borrowing as consumer spending continues overall slowing.

Overall, further downward pressure on the economy seems likely in the near term, especially with the recent reports of slowing corporate profits.

#### State Economy

Louisiana's economy continues showing signs of gradually slowing down in conjunction with the weakening national economy. Since a large part of Louisiana's economy remains related to the present and future development of oil and gas, this may help to prop up the state's economy somewhat.

Employment layoffs continue in most of the state and in many sectors of the economy. Thus, unemployment rates were higher in January, 2001, in most metropolitan areas. One bright spot for Louisiana's economy was the February Consumer Confidence Index, which remained steady in February compared to the national trend.

These overall trends would indicate a slowing state economy with additional weakness in the near term.

#### Southwest Louisiana

The area's economic statistics for January, 2001, indicates a general slowing of our local economy.

Listed are several factors which indicates this trend over January, 2000:

- Motor vehicle sales were down 14% over January, 2000.
- Apparel sales were up 14% over January, 2000.
- Airline bookings were substantially lower by 41% from January, 2000.
- Building permits in dollars were also lower by 8.6% from January, 2000.
- Residential sales of real estate were also down in January 2.1%, with the dollar volume down 34%.
- Total taxable sales were down 2.5% for January compared to January, 2000.

Announcements of local business expansion in the area for the last quarter of 2000 were rather weak. In fact there were additional signs of slowing with additional lay-offs occurring at Northrop-Grumman.

The gaming industry continues to expand its presence in Southwest Louisiana. Recent legislation will allow riverboats to remain dockside, which should increase traffic to the area facilities. Also, Hollywood Park Casino has applied for the 15<sup>th</sup> riverboat license and plans to invest \$150 million on a site in Lake Charles, should that license be granted to them.

#### **MAJOR INITIATIVES**

Calcasieu Parish continues to be on the cutting edge of new and innovative local government activity. Unlike most parishes in the State of Louisiana, our financial resources generally appear to be adequate to meet the public's demands for services. This was not by accident, but rather is a result of sound economic and political decisions over the past decade by the Police Jury.

The many transportation improvements referred to in the recent annual reports that have such a significant impact on the area's economy are proceeding as planned. The Parish is certainly doing its part, thanks to the passage of a sales tax in July, 1992, which was primarily dedicated to the hardworking of the lion's share of the Parish's remaining non-hardened

roads. We have completed three much-needed improvements to our transportation system, and will continue to make improvements as sales tax collections allow.

The Calcasieu Parish Road and Drainage Trust Fund was implemented in 1995, and \$6,000,000 has been allocated by the Police Jury to various priority projects on a matching fund basis, resulting in an overall impact of \$38.6 million for infrastructure improvements. This was accomplished without an increase in taxes and has been very well received by the Parish's municipalities and drainage districts.

Innovative tax proposals that obtained widespread voter support were implemented to provide for the construction of the new "state of the art" correctional facility and courthouse complex, and funding for the operation of the judicial system, among others. These projects have been accomplished on a "pay as you go" basis and have involved no bonding or interest-bearing borrowing.

The sales tax proposal approved in 1992, in addition to funding the aforementioned road improvements, is providing for the collection of residential solid waste throughout the unincorporated area at significant savings to individual residents.

The Police Jury has remained committed to the principle of allocating revenues from gaming to only non-recurring expenditures so as to not increase dependence on funds that are less stable than ad valorem or sales taxes. They have added to that long-standing commitment a program of allocation of these funds to major areas of priority such as economic development, drainage, roads, and special services such as water, sewerage, fire protection, and recreation. Riverboat funds have also been used to buy down debt on the Library Capital Improvements Program. This not only lowered overall indebtedness, but also caused a lowering of the ad valorem tax that will save taxpayers \$7.6 million over a ten-year period.

Recent decisions to utilize local funds to purchase waterfront property adjacent to the Parish's Port, Lake Park and the Wood Six Fire Training Center will have positive ramifications for generations to come.

The Parish internet web site, whose address is [www.copj.net](http://www.copj.net), has been well received by internet users. This site is replete with information including a history of Calcasieu Parish, biographical summaries of Police Jurors, Parish services, maps, and important phone numbers, as well as agendas and minutes of Police Jury meetings.

We continue to take seriously our efforts to be a professional provider of services to the public in the most efficient and effective ways possible. This challenging mission can only be accomplished through dedication to the principles of hard work, fair evaluation of priorities, and a responsive attitude to the needs of the public. These principles have become our trademark to those we serve.

## **FINANCIAL INFORMATION, MANAGEMENT, AND CONTROL**

A detailed understanding of the financial position and operating results of the Calcasieu Parish Police Jury is provided in the CAFR. Presented below is a brief description of financial information, management of financial resources, obligations and techniques applicable to financial resources, obligations and techniques applicable to financial resources, obligations, and information.

### **Basis of Accounting**

Basis of accounting refers to when revenues or expenses are recognized in the accounts and reported in the financial statements. All governmental funds and expendable trust funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. All the proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when earned, and their expenses are recognized when incurred.

### **Accounting Systems and Budgetary Control**

In developing and evaluating the Parish's accounting control system, consideration is given to the adequacy of internal accounting controls. Accounting control comprises the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records and consequently are designed to provide reasonable assurance that:

- Transactions are executed in accordance with management's general or specific authorization;
- Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria, such as finance-related legal and contractual requirements applicable to such statements, and (2) to maintain accountability for assets;
- Access to assets is permitted only in accordance with management's authorization; and
- The recorded accountability for assets is compared with existing assets at reasonable intervals and appropriate action is taken with respect to any differences.



The definition of accounting control comprehends reasonable but not absolute assurance that the objectives expressed in it will be accomplished by the system. The concept of reasonable assurance recognizes that the cost of internal controls should not exceed the benefits expected to be derived. The benefits consist of reductions in the risk of failing to achieve the objectives implicit in the definition of accounting control.

All internal control evaluation occurs within the above framework.

We believe that the Parish's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

#### Budgetary Control

In accordance with state laws of Louisiana, the Calcasieu Parish Police Jury has formally established and approved an annual appropriated budget. Activities of the general fund, special revenue funds, and debt service funds are included in this annual appropriated budget. Budgetary control is maintained at the fund level.

#### FINANCIAL INFORMATION

##### General Fund and Special Revenue Funds

The following schedules present a summary of General Fund and Special Revenue Funds, Revenues and Expenditures for the fiscal year ended December 31, 2003, and the amount of increases and/or decreases in relation to prior year revenues and expenditures:

#### GENERAL FUND

Revenues	Current Year	Prior Year Revenues	Difference
Ad Valorem Taxes	\$5,806,062	\$5,444,591	\$361,471
Other Taxes/Penalties/Interest	265,384	279,680	(14,296)
Special Assessments Levied	18,803	46,803	(28,000)
Intergovernmental	1,081,876	1,375,588	(293,712)
Charges for Services	35,524	12,697	22,827
Fines & Forfeitures	188,096	189,886	(1,790)
Investment Income	1,145,288	605,688	539,600
Miscellaneous Revenues	379,186	352,086	27,100
Total Revenues	\$8,899,229	\$8,413,341	\$485,888

General Fund revenues totaled \$8,899,229 for 2003, which was a 7.11% increase, as compared to the 1999 total revenues of \$8,413,341. Over 70% of the \$485,888 increase in investment income is due to the year end mark to market value adjustment. There was a negative mark to market value adjustment in 1999, which was negated by an positive adjustment in 2000 for approximately the same dollar amount.

Expenditures	Current Year Expenditures	Prior Year Expenditures	Difference
Legislative	\$242,713	\$209,452	\$43,260
Judicial	345,285	378,396	(33,111)
Elections	229,027	213,041	15,986
Other General Government	1,265,885	1,381,328	(115,443)
Public Safety	2,648,669	2,185,882	462,787
Health & Welfare	27,138	39,543	(12,404)
Economic Development & Assistance	121,347	110,567	10,780
Capital Outlay	308,942	89,893	219,049
Debt Service:			
Principal Retirement	5,205	4,139	1,066
Interest & Fiscal Charges	1,589	2,880	(1,291)
Other Expenditures	215,070	155,926	59,144
Total Expenditures	\$6,063,431	\$5,809,427	\$254,004

The increase in Health and Welfare expenditures for current year, as compared to the previous year, is primarily due to the following:

- Increase of \$214,813 in the cost of prisoner medical care; and
- Increase of \$185,579 in the costing of feeding prisoners.

The increase in the Capital Outlay expenditures is due to the purchase of the Fire Training Center at a cost of \$254,000.

#### **SPECIAL REVENUE FUNDS - REVENUES**

Revenues	Current Year	Prior Year	Difference
Ad Valorem Taxes	\$21,131,041	\$18,734,382	\$2,396,659
Sales Taxes	16,387,495	15,546,030	841,465
Other Taxes/Tributes/Interest	800	14,800	(14,000)
Licenses & Permits	1,569,084	1,199,641	369,443
Intergovernmental Revenues	9,308,628	10,142,113	(833,485)
Charges for Services	1,429,924	1,429,914	10
Fines & Penalties	805,824	1,079,883	(274,059)
Investment Income	7,322,580	2,680,074	4,642,506
Gaming Revenues	7,126,822	5,087,498	2,039,324
Sale of Assets	65,094	85,089	(19,995)
Miscellaneous Revenues	1,137,644	804,684	332,960
Total Revenues	\$56,134,508	\$51,821,924	\$4,312,584

Special Revenue Funds totaled \$56,126,508 in 2000, which was a 8.33% increase, as compared to the 1999 total revenues of \$51,821,834. The decrease in Intergovernmental Revenues was due to a decrease of \$1,086,602 in Federal Grant monies received in current year by Calcasieu Workforce Center, previously J.T.P.A., as compared to prior year Grant receipts. Over 70% of the \$4,820,650 increase in Investment Income is due to the price and mark to market value adjustments. There was a negative mark to market value adjustment in 1999, which was equated by an positive adjustment in 2000 for approximately the same dollar amount. The Granting revenue decrease was due to the contract amendment between St. Charles Gaming, Inc. and the Calcasieu Parish Police Jury that became effective on January 1, 2000. This negotiated amendment was prompted by the change in ownership of the competitive casino.

#### SPECIAL REVENUE FUNDS - EXPENDITURES

Expenditures	Current Year	Prior Year	Difference
Judicial	\$2,773,897	\$2,712,672	\$61,225
Finance & Administration	2,411,636	2,489,176	(77,540)
Other General Government	43,698	73,800	(30,102)
Public Safety	4,754,826	4,720,928	\$33,898
Public Works	25,327,990	19,617,738	\$5,710,252
Health & Welfare	2,469,137	6,285,348	(3,816,211)
Culture & Recreation	458,389	457,142	1,247
Economic Development	1,373,851	3,487,308	(2,113,457)
Capital Outlay	3,184,371	7,084,258	(3,899,887)
Other Expenditures	61,368	103,489	(42,121)
Total Expenditures	\$42,837,874	\$41,934,293	\$903,581

Special Revenue Fund expenditures totaled \$42,837,874 in 2000, which reflected 3.18% increase, as compared to the 1999 total expenditures of \$41,934,293. The Public Works expenditures increase was largely due to an \$1,800,740 increase in Public Works expenditures made by the Riverboat Fund in 2000, as compared to their Public Works expenditures in 1999. The decrease in Health and Welfare expenditures in 2000 was related to the \$1,120,582 decrease in expenditures made by the Calcasieu Workforce Center, previously J.T.P.A. in 2000, as compared to their expenditure in 1999. The decrease in Capital Outlay expenditures was due to a decrease of \$2,317,760 in 2000 Capital Outlay expenditures by the Public Works Fund, as compared to their capital outlay expenditures in 1999.

#### Capital Projects Funds

Expenditures for capital outlay in 2000 totaled \$5468,621 compared to \$64,918,740 in 1999. Included in the expenditures were \$2,838,951 to fund 1992 sales tax road improvements and \$368,287 of health unit construction costs.

#### **Debt Administration**

At December 31, the Calcasieu Parish Police Jury had \$7,532,199 of general obligation and revenue bonds outstanding. The District 4A Revenue bonds represent \$7,520,000 of the above outstanding debt.

#### **Internal Service Funds**

The Calcasieu Parish Police Jury operates four internal service funds: the Workmen's Compensation Self-Insured Fund, the Self-Insured Health Insurance Fund, the Self-Insured Liability/Property Insurance Fund, and the Self-Insured Unemployment Insurance Fund. The Workmen's Compensation Self-Insured Fund accounts for the receipt of premiums and expenditures of claims and administrative costs for the Parish's self-insured workmen's compensation program. The Self-Insured Health Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's employees' self-insured health insurance program. The Self-Insured Liability/Property Insurance Fund, which was established in 1993, is used to account for the related premiums, expenditures and reserves. The Fund was established starting with the policy period which began on August 23, 1993. The Self-Insured Unemployment Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's self-insured program of unemployment insurance.

#### **Fiduciary Fund-Type Agency Funds**

The Parish maintains three fiduciary fund-type agency funds: the Local Emergency Planning Committee (LEPC) Fund; the Calcasieu Sales Tax Fund; and the Riverboat Agency Fund.

The Local Emergency Planning Committee (LEPC) Fund is used to account for monies received in connection with this Committee's activities regarding the proper reporting and freedom of information systems for hazardous materials. The Parish simply performs accounting services for the Committee.

The Calcasieu Tax Fund is used to account for the collection of and payments to McNeese State University of ad valorem taxes collected for the purpose of maintenance and major capital improvements to the Bayou Calcasieu.

The Riverboat Agency Fund is used to account for the collection and disbursement of riverboat gaming revenues received on behalf of certain educational institutions.

### Cash Management and Investments

Prevailing Louisiana statutes provide the Calcasieu Parish Police Jury with legal authority to promulgate and implement reasonable standards for its cash management and investment operations. The Police Jury has adopted a formal statement of Cash Management and Investment Policy.

The statement provides definitive requirements, guidelines, and goals for the implementation and administration of a comprehensive cash management program for the Police Jury. The policies and procedures included in the statement were designed to place the Police Jury in full compliance with GASB Statements No. 3, 30 and other authoritative pronouncements affecting cash management of municipal and governmental organizations.

### Risk Management

The Police Jury became self-insured with regard to workmen's compensation in August, 1981.

The Calcasieu Parish Police Jury implemented a self-funded medical plan effective February 1, 1993. The Police Jury purchased reinsurance for the following:

- \$180,000 stop loss per individual per occurrence
- An aggregate stop loss at 125% of expected claims

The Police Jury pays 100% of the employee premiums and 5% of the dependent premium.

The Parish decided to establish a partially self-insured liability/property insurance program, with a \$25,000 deductible per occurrence and a maximum aggregate deductible of \$250,000 per policy period. This program was established as a result of a comprehensive review of Parish risks by the Risk Management Staff.

As of January 1, 1994, the Parish became self-insured for unemployment compensation.

To date, substantial savings have been realized as a result of these changes.

### OTHER INFORMATION

#### Independent Audit

State statutes require an annual audit of the Parish's financial records, books of accounts, and transactions by a Certified Public Accountant or firm of such accountants selected by the Police Jury. This requirement has been met for the year ended December 31, 2000, and a copy of the auditor's opinion is included in this report. However, the Parish's Division of Finance

remains responsible for the accuracy and fair representation of the financial statements and schedules contained in this report.

Federal funds received by the Parish are also subject to an annual program compliance audit under the requirements of the Single Audit Act and Office of Management and Budget Circular A-133. The results of this examination for the fiscal year ended December 31, 2000, will be incorporated in a Supplementary Compliance Report.

#### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Calcasieu Parish Police Jury for its Comprehensive Annual Financial Reports for fiscal year ended December 31, 1999. This was the ninth consecutive year that the government has received this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

#### Acknowledgements

The preparation of the comprehensive annual financial report on a timely basis was made possible by dedicated services of the Division of Finance and the Office of the Administrator, along with our independent auditor, Gus Schwab & Company, Ltd.

In closing, without the leadership and support of you, the members of the Calcasieu Parish Police Jury, preparation of this report would not have been possible.

Sincerely,



S. MARK McMURRY  
Parish Administrator



JERRY M. MILNER  
Director of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Calcasieu Parish Police  
Jury, Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Ann Spray Kinsley*  
President

*Jeffrey L. Eason*  
Executive Director

Figure 1

## LYCOPENE POLYMER POLYMER

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## OFFICE OF THE ADVISOR 10-11-10

100



**SUBSTITUTED &  
SPECIAL SUBJECTS**

DIVISION OF  
 ENGINEERING &  
 CONSTRUCTION  
 410 KOLISIAH

- ☐ Engineering & Technology
- ☐ Planning & Design
- ☐ Construction
- ☐ Public Works Administration
- ☐ Legislative Branches
- ☐ Public Management
- ☐ Public Personnel
- ☐ Municipalities
- ☐ State & Local Government
- ☐ Social Policy
- ☐ Social Welfare Services
- ☐ Urban Development

DIVISION OF  
PLANNING &  
DEVELOPMENT

- [illegible]

DIVISION OF FINANCE

- 1000

## 11

1

100

- 1000

311

- 1000

100

- ... ..

1

- **Preparation of Risk Management Strategy Plan for Emergency**
- **Conduct Emergency Exercise**
- **Analysis of Results of Exercise**
- **Review Recommendations**

10

- 1000

- Author Address:**  
 Institute for Population Studies  
 University of California  
 Berkeley, CA 94720-7300  
 U.S.A.

# PROPOSED FINANCIAL STATEMENTS

31

100

[illegible]



## LIST OF PRINCIPAL OFFICIALS

Calcasieu Parish Police Jury  
December 31, 2009

<u>Title</u>	<u>Name</u>
Police Jury President.....	Charles E. Mackey, D.D.S.
Police Jury Vice President.....	Elizabeth C. Griffin
Police Juror.....	Don Manuel
Police Juror.....	Calvin Collins
Police Juror.....	Lewellen A. August
Police Juror.....	Cornelia Moon
Police Juror.....	Chris Landry
Police Juror.....	Chuck Klockley
Police Jurors.....	Easa Deyhonne
Police Juror.....	Algie Brown
Police Juror.....	Sandy Thorne
Police Juror.....	Brent Clement
Police Juror.....	Francis Andrepoint
Police Juror.....	Hal McMillin
Police Juror.....	Mike Derschay
Parish Administrator & Ex-Officio Secretary/Treasurer.....	S. Mark McMurtry
Parish Engineer.....	Claude D. Smart
Director of Finance.....	Jerry M. Milner
Director of Planning & Development.....	James J. Vickers

# THE POLICE JURY

GOVERNING AUTHORITY OF CALCAHERY PARISH, LOUISIANA



TERRY O. ANDERSON



LIVINGSTON ABBOTT



ALVIN BROOKS



BRENT CLEMENT



CALVIN COLLINS



MIKE DENHAM



TRACY DERRIGNE



D. DWIGHT C. GRIFFIN



CHAD HUDDLEY



CHRIS LAUDY



CHARLES E. MACKAY, D.D.S.



DON MAXWELL



MEL MARSHALL



CORVILLUS MOON



SUZANA PRICE



## INDEPENDENT AUDITORS' REPORT

Mrs. Elizabeth C. Griffin, President  
and the Members of the Calcasieu  
Parish Police Jury  
Lake Charles, Louisiana

We have audited the accompanying general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2000, as listed in the table of contents as Exhibits 1 through 9. These general purpose financial statements are the responsibility of the Police Jury's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Note 1(A). These statements account for 79.68% of total assets, 76.12% of total revenues of governmental funds, and 89.75% of total operating revenues of proprietary funds of the discretely presented component units reported herein at December 31, 2000, and for the year then ended. These financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for such discretely presented component units, is based on the reports of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Calcasieu Parish Police Jury as of December 31, 2000, and the results of its operations and each fund of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated June 26, 2001 on our consideration of the Police Jury's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

As disclosed in Note 1(A), certain component entities were delinquent on principal and interest of bonds outstanding. The total delinquent principal was \$269,616. The bondholders are aware of the delinquency and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest.

*As discussed in Note 11(b)(i), the Columbia Parks Policy Jury corrected an error in the recording of 1999's residual equity transfer between the Parking Assessment Debt Service Fund and the Public Works Fund.*

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and asset group financial statements and subsidiaries for the year ended December 31, 2008 and the individual fund financial statements for the year ended December 31, 1999, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Calcasieu Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audits of the general purpose financial statements for the years ended December 31, 2008 and 1999, and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The supplementary information contained in the Statistical Section as Tables 1 through 14, as linked to the table of contents, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

A. S. L. &amp; G. L.

Robert C. Anderson, Louisville  
June 24, 1994





**CALIFORNIA INSURANCE POLICE BUREAU**  
 Combined Balance Sheet - All Fund Types and Accrued Charges and Classically Reinsured Components Only  
 December 31, 2009

Account	Government Fund Type				Proprietary Fund Type		Fiduciary Fund Type		Amount Charge		Private Reinsurance (Percentage %)	Private Reinsurance (\$)	Commuter (\$)
	General	Special Revenue	Fee	Capital Projects	Debt Service	Interest	Agency	Trust	General	Long Term Debt			
0	184,475	4,188,066	94,377	161,473	493,660	60,649	60,649	-	-	-	4,813,164	176,787,927	294,177,923
	(1,179,987)	95,000,509	-	5,704,175	1,079,113	23,549	23,549	-	-	-	176,787,927	-	6,346,811
1	1,055,491	4,188,066	-	161,473	-	44,099	44,099	-	-	-	5,813,164	176,787,927	30,234,734
	86,414	-	94,377	-	-	-	-	-	-	-	176,787,927	-	6,346,811
2	86,414	-	94,377	-	-	-	-	-	-	-	176,787,927	-	6,346,811
3	94,377	1,055,491	-	-	-	-	-	-	-	-	1,263,034	176,787,927	30,234,734
	94,377	793,406	-	-	-	-	-	-	-	-	1,263,034	176,787,927	30,234,734
4	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
5	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
6	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
7	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
8	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
9	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
10	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
11	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
12	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
13	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
14	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
15	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
16	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
17	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
18	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
19	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
20	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
21	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
22	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
23	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
24	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
25	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
26	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
27	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
28	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
29	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
30	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
31	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
32	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
33	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
34	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
35	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
36	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
37	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
38	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
39	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
40	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
41	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
42	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
	11,405	1,055,491	-	161,473	-	44,099	44,099	-	-	-	1,263,034	176,787,927	30,234,734
43	11,405	1,055,491	-	161,473	-								





**CALCAGNY'S FUNDING PROJECTIONS**

Continued Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and University Program Component Units  
For the fiscal year ended December 31, 2009

Revenues	General	Special	Port	Capital	Trans	
					Government	Component
Trans		Revenue	Service	Projects	Contributions	Units
Ad valorem	\$ 1,006,962	11,111,641	-	-	64,000,000	50,400,000
Rates	-	16,951,491	-	10,196,499	26,143,981	1,411,130
Other taxes, penalties and interest	245,354	860	-	-	364,194	111,134
Special assessments levied	19,000	-	10,117	26,504	144,012	10,000
Licenses and permits	-	1,271,000	-	-	1,370,004	10,000
Intergovernmental revenue	1,000,000	6,294,000	-	-	16,779,079	9,411,300
Charges for services	30,000	1,429,000	-	-	1,489,007	9,101,000
Fees and royalties	100,000	100,000	-	-	900,000	1,000,000
Interest received on investments	7,750	-	14,710	-	40,000	6,100
Investment income	1,200,000	1,000,000	11,000	410,000	9,970,000	1,000,000
Grants-revenue	-	1,000,000	-	-	1,000,000	-
Gifts of assets	-	80,000	-	-	80,000	300,000
Miscellaneous revenue	270,000	1,000,000	-	10,000	1,000,000	1,000,000
Total revenues	<u>\$ 4,000,111</u>	<u>\$ 20,776,500</u>	<u>\$ 45,827</u>	<u>\$ 517,999</u>	<u>\$ 100,000,000</u>	<u>\$ 70,710,000</u>
Expenditures						
Current	100,111	2,775,000	-	-	580,711	-
Legislative	141,200	-	-	-	5,111,000	2,000,000
Executive	120,000	-	-	-	500,000	-
Finance and Administrative	-	1,211,000	2,000	-	1,411,130	-
Other general government	10,000,000	41,000	-	-	5,000,000	5,000,000
Public safety	1,000,000	6,714,000	-	-	7,000,000	20,000,000
Public works	-	10,000,000	-	-	10,000,000	5,000,000
Health and welfare	21,000	1,400,000	-	400,000	1,000,000	10,000
Culture and recreation	-	400,000	-	2,000	400,000	10,000
Economic development and assistance	10,000	1,111,000	-	-	1,411,130	-

Capital equity						
Bank income	280,888	1,084,571	-	1,640,611	8,852,340	1,786,819
Principal retirement	5,515	-	1,591,489	-	2,696,314	11,857,273
Income and fund charges	1,249	-	311,132	-	829,473	1,873,581
Other expenditures	23,529	82,288	-	64	207,548	-
Total expenditures	<u>30,381</u>	<u>1,166,859</u>	<u>1,902,971</u>	<u>1,655,145</u>	<u>38,585,685</u>	<u>15,420,683</u>
Balance (deficiency) of revenues over (under) expenditures	<u>2,498,726</u>	<u>11,398,426</u>	<u>(1,312,360)</u>	<u>4,985,467</u>	<u>71,976,655</u>	<u>13,211,889</u>
Other financing sources (uses)						
Operating transfers in	11,200	4,206,767	4,289,111	2,041,962	18,880,842	4,259,053
Operating transfers out	(1,284,889)	(3,207,282)	-	(8,271,112)	(11,898,834)	-
Operating transfers from component units	-	108,888	-	-	108,888	-
Operating transfers to component units	(217,171)	(2,889,820)	-	-	(2,371,293)	-
Operating transfers from primary government	-	-	-	-	-	4,411,292
Operating transfers to primary government	-	-	-	-	-	(124,089)
Bond proceeds	-	-	-	-	-	2,893,888
Special assessment bond proceeds	-	-	-	-	-	-
Total other financing sources (uses)	<u>(1,490,860)</u>	<u>(1,889,314)</u>	<u>4,289,111</u>	<u>(6,229,150)</u>	<u>16,782</u>	<u>6,979,944</u>
Balance (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>488,416</u>	<u>10,112,279</u>	<u>(111,769)</u>	<u>5,047,340</u>	<u>15,460,214</u>	<u>23,151,911</u>
Fund balance at beginning of year	11,440,344	84,146,445	1,816,331	6,070,341	284,208,640	81,811,881
Fiscal year adjustments	-	-	(14,832)	-	(74,452)	-
Revised equity transfer	-	<u>20,188</u>	<u>(1,475)</u>	<u>(11,465)</u>	-	-
Fund balance at end of year	<u>11,440,344</u>	<u>84,270,699</u>	<u>1,801,024</u>	<u>11,111,811</u>	<u>284,164,187</u>	<u>81,811,881</u>

The notes to the financial statements are an integral part of this statement.

**CALCULATED FUNDING POLICY JITTER**  
 Combined Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Prior - OMAT Budgetary Basis  
 Budget and actual  
 General Fund, Special Revenues, and Inter-Services Fund Types  
 For the fiscal year ended December 31, 2009

Account	General Fund		Expenditures	Special Revenues Funds		Fund Service Funds	
	Budget	Actual		Budget	Actual	Budget	Actual
<b>Revenues</b>							
Taxes							
Ad valorem	1,000,000	1,000,000	11,000	14,000,000	14,000,000	-	-
Sales	-	-	-	14,000,000	14,000,000	-	-
Other non-property related	275,000	267,314	61,304	1,000	899	-	-
Special revenues (sewer)	-	18,900	30,000	-	-	-	-
Grants and permits	-	-	-	1,000,000	1,000,000	-	-
Intergovernmental revenues	875,000	870,100	1,762,000	10,000,000	10,000,000	-	-
Change fee services	275,000	267,314	1,000,000	1,000,000	1,000,000	-	-
Fees and licenses	100,000	100,000	2,000	175,000	180,000	-	-
Interest on investments	-	12,000	12,000	-	-	-	-
Interest earned on investments	275,000	1,000,000	200,000	2,000,000	2,000,000	0.00	0.00
County taxes	-	-	-	1,000,000	1,000,000	-	-
State of Texas	-	-	-	-	40,000	-	-
Manufacturing incentives	275,000	275,000	30,000	1,000,000	1,000,000	-	-
Fund revenues	1,000,000	1,000,000	19,000	40,000,000	40,000,000	0.00	0.00
<b>Expenditures</b>							
Current							
Supplies	175,000	166,704	0.00	-	-	-	-
Salaries	100,000	100,000	100,000	4,000,000	4,000,000	-	-
Utilities	100,000	111,000	50,000	-	-	-	-
Insurance and administrative	-	-	-	1,000,000	1,000,000	-	-
Other general government	275,000	266,000	20,000	-	-	-	-
Public safety	1,000,000	2,000,000	1,000,000	4,000,000	4,000,000	-	-
Police and fire	-	-	-	10,000,000	10,000,000	-	-
Health and welfare	-	-	-	1,000,000	1,000,000	-	-
Other and incentives	-	-	-	500,000	450,000	-	-



**CLIFCAREE FINANCIAL POLICY JOHN**

**Condensed Statement of Revenues, Expenses, and Changes in Retained Earnings**

**Proprietary Fund Types and Discontinuously Presented Component Units**

**For the fiscal year ended December 31, 2000**

	<b>General Fund</b>	<b>Primary Component Units</b>	<b>Total</b>
	<b>Amount</b>	<b>Amount</b>	<b>Amount</b>
<b>Operating revenues</b>			
Charges to services	-	-	4,370,289
Investment income	-	-	1,014,149
Multiple fund shared income	-	-	171,282
Multiple fund shared service income	-	-	89,947
Revenues	4,380,343	4,378,349	-
Gain on sale of multiple fund	-	-	(1,148)
Interfund revenues	-	-	439,112
<b>Total operating revenues</b>	<b>4,380,343</b>	<b>4,378,349</b>	<b>46,047,110</b>
<b>Operating expenses</b>			
Personal services	-	-	15,187,509
Materials and supplies	-	-	2,832,344
Repairs and maintenance	-	-	1,137,476
Contract and administration	295,144	295,144	71,293,448
Depreciation and amortization	-	-	1,496,473
Multiple operating fee	-	-	86,346
Multiple revenues	-	-	89,471
Board interest	-	-	2,832,344
Provision for bad debt	-	-	1,049,492
Provision payments	819,248	819,248	-
Board payments	1,064,362	1,064,362	-
Other operating expenses	34	34	-
<b>Total operating expenses</b>	<b>3,953,898</b>	<b>3,953,898</b>	<b>44,971,524</b>
<b>Operating income (loss)</b>	<b>426,445</b>	<b>424,451</b>	<b>1,075,586</b>
<b>Nonoperating income (expenses)</b>			
Ad revenue from	-	-	1,049,186
Interfund shared revenue	-	-	198,243
Investment income	498,343	498,343	1,049,186



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**CHICAGO PUBLIC EMPLOYEES RETIREMENT**  
Combining Balance Sheet - Component Data  
December 31, 2009

Assets	Governmental Fund Types										
	Period Balance	Fire Protection (Police)									
		No. of Shares 1	Per. Share Amount 2	No. of Shares 1	Per. Share Amount 2	No. of Shares 1	Per. Share Amount 2	No. of Shares 1	Per. Share Amount 2	No. of Shares 1	Per. Share Amount 2
<b>Assets with Other Debts</b>											
<b>Assets</b>											
Cash and cash equivalents	291,421	84,299	\$4,299	89,039	\$4,434	12,428	\$2,830	1,494	\$1,809	11,899	\$1,809
Investments	1,611,209	64,294	\$2,506	1,829,036	1,719,294	1,719,793	20,895	15,596	60,794	60,794	
Receivables (net of allowances)											
Inventories	1,341,794	381,299	\$3,519	177,133	\$45,793	\$83,819	76,218	\$8,802	\$22,885	\$22,885	
Accounts	-	-	-	-	-	-	-	-	-	-	
Social insurance	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	
Multiple issue	-	-	-	-	-	-	-	-	-	-	
Interest receivable	-	-	-	-	-	-	-	-	-	-	
Prepaid items	25,498	1,139	242	17,894	17,894	17,894	497	\$37	\$3,899	\$3,899	
Due from other governmental units	-	-	-	-	-	-	-	-	-	-	
Due from private government	-	-	-	-	-	27,993	-	-	-	-	
Contract debt	-	-	-	-	11,896	5,949	191	-	4,979	4,979	
Contract financing	-	-	-	-	-	-	-	-	-	-	
Contract financing (net)	-	-	-	-	-	-	-	-	-	-	
Inventory	-	-	-	-	-	-	-	-	-	-	
Receivable (net)	-	-	-	-	-	-	-	-	-	-	
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-	
Other receivable (net)	-	-	-	-	-	-	-	-	-	-	
Prepaid amounts, where applicable, (e.g., prepaid depreciation)	6,491,629	1,698,699	\$6,4213	1,111,579	1,498,814	111,421	799,177	299,347	1,799,417	1,799,417	
Other assets	-	-	-	-	-	-	-	-	-	-	
Other debts	1,891,211	95,271	-	198,895	\$24,419	-	\$3,898	-	1,819	1,819	
Interest receivable in other governmental units (to be provided for settlement of preexisting same debt)	1,491,211	491,111	\$31,122	1,475,143	1,475,143	1,491,699	138,129	1,491,699	138,129	138,129	
Total receivable and other debts	\$1,491,699	1,719,294	\$83,819	\$1,491,699	\$1,491,699	\$1,491,699	\$1,491,699	\$1,491,699	\$1,491,699	\$1,491,699	



**CELLULOSE FIBER PRODUCT JARVIS**  
**Operating Balance Sheet - Component Units**  
**September 30, 2009**

	Component Fund Types									
	Firm Foundation Budgets				Operating Budgets (Other)					
	No. of Fund 1	No. of Fund 2	No. of Fund 3	No. of Fund 4	No. of Fund 5	No. of Fund 6	No. of Fund 7	No. of Fund 8	No. of Fund 9	No. of Fund 10
<b>ASSETS AND OTHER DEBITS</b>										
<b>Assets:</b>										
Cash and cash equivalents	1,081,073	116,475	60,608	54,757	960,075	3,073,027	37,498	40,648	24,077	24,077
Inventory	-	367,488	188,467	56,283	4,098,567	-	875,498	153,173	198,422	198,422
Receivables (net of allowances for uncollectibility)										
Trade	285,128	218,169	294,076	113,054	1,079,809	1,068,021	346,476	164,488	266,105	266,105
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Special investments	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-	-	-
Business materials	1,569	1,203	1,483	849	14,705	4,079	2,892	2,440	1,000	1,000
Prepaid items	-	-	-	-	-	-	-	-	-	-
Due from other governmental units	3,243	-	-	-	983,074	43,989	-	-	-	-
Due from primary governments	-	-	1,071	-	278,367	188,134	-	-	-	-
Interest/fees	-	-	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Depreciated assets	-	-	-	-	-	-	-	-	-	-
Cash and cash equivalents	-	-	-	-	-	-	-	-	-	-
Other restricted assets	-	-	-	-	-	-	-	-	-	-
Fund investments, when applicable, at fair market value (dependent)	-	-	-	-	-	-	-	-	-	-
Other assets	1,366,236	884,071	598,074	137,279	14,471,109	2,671,088	469,238	348,833	354,494	354,494
Other debts	-	-	-	-	-	-	-	-	-	-
Amount available to all other funds	297,223	113,244	-	-	-	-	-	-	-	-
Amount not available for retirement of general long-term debt	753,877	75,244	1,471	132	-	-	1,561	88	-	-
<b>Total assets and other debits</b>	<b>3,433,836</b>	<b>1,495,299</b>	<b>975,241</b>	<b>402,664</b>	<b>23,643,369</b>	<b>2,133,329</b>	<b>948,726</b>	<b>518,323</b>	<b>614,619</b>	<b>614,619</b>



**CALCULATED PARETO POLICY FIDELITY**  
 Comparing fiduciary data – Component Units  
 September 30, 2006

**ASSETS AND OTHER VALUES**

Assets	Component Fund Total					
	Investment Securities			Community Center and Designated Related		
	No. of at Fund 1	No. 1 at Fund 1	No. 1 at Fund 1	No. 1 of at Fund 1	No. 1 of at Fund 1	No. 1 of at Fund 1
1 Cash and cash equivalents	10,476	19,279	1,408	24,756	46	3,403
2 Investments	1,297,486	5,007	-	-	-	27,483
3 Receivables (net of allowances for uncollectibles)	-	1,281,154	-	-	-	98,832
4 Taxes	-	1,179,178	-	28,438	-	88,148
5 Accounts	-	-	-	-	-	-
6 Special assessments	-	-	-	-	-	-
7 Other	-	-	-	-	-	-
8 Mortgage loans	-	-	-	-	-	-
9 Intergovernmentally	-	-	-	-	-	-
10 Prepaid items	11,483	46	-	-	-	1,829
11 Due from other governmental units	-	-	-	-	-	-
12 Due from primary governments	-	-	-	1,089	-	-
13 Deferred charges	-	24,895	-	33,428	-	-
14 Political financing notes	-	-	-	-	-	-
15 Inventory	-	-	-	-	-	-
16 Realized assets	-	-	-	-	34,987	-
17 Capital asset expenditures	-	-	-	-	-	-
18 Other restricted assets	-	-	-	-	-	-
19 Total assets (net of other applicable of nonexcluded organizations)	1,307,961	3,481,331	-	1,176,713	10,449	14,993
20 Other assets	-	-	-	-	-	-
21 (Other Assets)	-	-	-	-	-	-
22 Amount available in debt service funds	-	-	-	-	-	-
23 Amounts to be provided for retirement	-	-	-	-	-	-
24 of general long-term debt	-	-	-	-	-	-
25 Total assets and other values	1,307,961	3,481,331	-	1,176,713	10,449	14,993
	1,307,961	3,481,331	-	1,176,713	10,449	14,993







## LIABILITIES AND FUND-BALANCE

1.000000

Accounts payable	1,240	4,294	38,128	-	14,038	20,887	8,664	-
Accrued taxes	0	-	-	-	-	-	1,070	-
Accrued interest payable	-	-	-	-	14,068	-	-	-
Accrued liability	-	1,791	-	-	-	-	-	-
Deferred loss of refund from municipal - interest system	1,485	-	-	-	-	-	-	-
Due to the governmental units	-	-	1,112,430	-	-	-	-	-
Due to other governmental	-	-	-	-	-	-	-	-
Deferred income	-	-	-	-	-	-	-	-
Other payable	10,000	-	-	-	70,000	-	-	-
Capital loan	-	-	-	-	-	-	-	-
Advances payable	-	-	-	-	-	-	-	-
Liabilities payable from national bank	-	-	-	-	-	-	-	-
General obligation bonds payable	-	-	-	-	-	-	81,360	-
Revenue bonds payable	-	-	-	-	-	-	-	-
Compensated absence payable	-	-	63,418	-	14,649	-	14,679	-
Other liabilities	-	-	-	-	1,004,400	-	1,000	-
<b>Total liabilities</b>	<b>17,725</b>	<b>6,776</b>	<b>1,250,446</b>	-	<b>893,115</b>	<b>21,121</b>	<b>104,819</b>	<b>-</b>

2.000000

Equity and other equity								
Investment in capital fund assets	174,000	884,000	12,500,000	1,079,100	78,000	801,044	101,200	-
Overhead capital	-	-	-	-	-	-	-	-
Retained earnings	-	-	-	-	-	-	-	-
Reserve	-	-	-	-	-	-	-	-
Reserve	-	-	1,481,200	-	-	-	-	-
Fund balance	-	-	-	-	-	-	-	-
Reserve for national payments	-	-	1,000,000	-	-	-	50,000	-
Reserve for debt service	-	-	-	-	-	-	-	-
Reserve for capital items	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-
Unexpended	-	-	-	1,079,100	-	884,000	174,000	-
(Unexpended)	124,000	384,000	12,500,000	1,080,100	78,000	801,044	101,200	1,070
Total equity and other equity	<b>1,238,000</b>	<b>1,268,000</b>	<b>40,120,000</b>	<b>4,258,200</b>	<b>858,000</b>	<b>1,682,088</b>	<b>412,400</b>	<b>1,070</b>
<b>Total liabilities, equity and other equity</b>	<b>2</b>	<b>1,138,480</b>	<b>13,070,446</b>	<b>5,316,300</b>	<b>1,751,115</b>	<b>1,684,206</b>	<b>517,219</b>	<b>1,070</b>

3.000000



## LIABILITIES AND FUND BALANCE

Liability	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	12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**CALCULATED PARETO POLICE JURY**  
**Combining Withers-Bates' Component Juries**  
**December 11, 2000**

	Retirement Benefit					Proprietary Fund Types					Calculated Pareto					Totals	
	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts	No. of Trusts
<b>Assets</b>																	
Contract and annuity values	1	15,143	41,713	177,060	71,879	40,289	-	-	-	-	1,178,848	74,319	11,158	-	-	-	-
Pensions	-	-	-	1,276,387	1,188	-	-	-	-	-	40,700,816	-	-	-	-	-	-
Derivatives (net of provisions to credit/benefit)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Notes	-	-	-	126,827	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts	22,117	16,583	16,583	16,583	44,713	16,583	-	-	-	-	-	-	-	-	-	-	-
Special investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	15,087	11,799	-	-	-	-	-	-	-	-	-	-	-	-
Insurance loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest receivables	49	3,872	3,872	3,872	-	-	-	-	-	-	1,033,816	1,178	-	-	-	-	-
Prepaid items	4,075	1,476	1,476	1,476	1,476	4,771	-	-	-	-	-	-	-	-	-	-	-
Due from other governments' units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Due from primary governments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refined change	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred financing costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	11,498	2,488	-	-	-	-	-	116,288	-	-	-	-	-	-
Receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outright debt investments	2,178	271,068	433,073	271,068	475,489	-	-	-	-	-	-	-	-	-	-	-	-
Other receivable assets	-	-	-	186,283	1,497	-	-	-	-	-	-	-	-	-	-	-	-
Fixed investments, when applicable, if transferred investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	563,628	846,196	1,008,882	1,008,882	1,008,882	1,008,882	-	-	-	-	40,627	4,484,944	49,388	-	-	-	-
Other debts	-	-	-	241,116	-	-	-	-	-	-	1,007	-	-	-	-	-	-
Interest payable to public-private funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest is to be provided by interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest payable to the	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fixed assets and other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>21,195</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>	<b>1,111,595</b>













**COLLEGIATE PARKER POLICE JURY**  
**Comparing Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Component Units**  
**For the Year ended December 31, 2000**

Revenue	For Previous Month		Quarterly (Average Month)			
	No. of Month	No. of Month	No. of Month	No. of Month	No. of Month	No. of Month
Total	26,076	26,076	78,228	78,228	78,228	78,228
All revenues	-	-	-	-	-	-
Fees	5,046	5,046	-	-	-	-
Specific assistance fund	-	-	-	-	-	-
License and permits	-	-	-	-	-	-
Inter-governmental revenues	14,000	14,000	42,000	42,000	42,000	42,000
Charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Interest earned on investments	-	-	-	-	-	-
Investment income	25,030	25,030	75,090	75,090	75,090	75,090
Gifts of assets	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-
Total revenues	44,076	44,076	132,180	132,180	132,180	132,180
Expenditures	-	-	-	-	-	-
Current	-	-	-	-	-	-
Adm. Serv.	-	-	-	-	-	-
Other general government	-	-	-	-	-	-
Public safety	112,271	112,271	-	-	-	-
Public works	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Capital outlay	11,045	11,045	33,135	33,135	33,135	33,135
Debt service	-	-	-	-	-	-
Intercepted revenues	43,000	43,000	-	-	-	-
Interest and fiscal charges	43,030	43,030	-	-	-	-
Total expenditures	205,326	205,326	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	23,750	23,750	72,180	72,180	72,180	72,180

(Other financing activities):

- Operating transfers to
- Operating transfers from primary government
- Operating transfers to primary government
- Revolving funds
- Total other financing activities (used)

Revenues (including) of amounts and other financing sources over (under) expenditures and other financing uses

Fund balance at beginning of year

Fund balance at end of year

(continued)

0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	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**ELACASHEDU FOUNDATION INC./CTE J/2019**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Component Units**  
**For the fiscal year ended December 31, 2019**

Revenues	Component Units	Revenues Summary		Component Units and Programmed Activities			
		No. 1 of Fund 1	No. 1 of Fund 1	No. 1 of Fund 1	No. 1 of Fund 1	No. 1 of Fund 1	No. 1 of Fund 1
Total:							
All revenues		-	1,134,795	-	11,630	-	4,080,044
Gifts		-	-	-	-	-	-
Other income, donations and transfers		-	-	-	-	-	-
Special assessments, fee/d		-	-	-	-	-	-
Unearned and payable		-	-	-	-	-	-
Intergovernmental revenues		-	100,000	-	84,794	2,206	70,413
Change in net assets		-	41,211	-	-	-	464,186
Fees and fund/fees		-	-	-	-	-	-
Interest income		-	-	-	-	-	-
Interest income on investments		-	1,048	130,044	1,048	-	130,044
Interest income		-	-	-	-	-	-
Net of funds		-	-	-	-	-	-
Modification revenue		-	1,134,795	-	1,134	-	1,134
Total revenues		-	1,134,795	-	1,134	-	4,080,044
<b>Expenditures</b>							
Total:							
Current		-	-	-	-	-	-
Capital		-	-	-	-	-	-
Other general government		-	-	-	-	-	-
Public safety		-	-	-	-	-	-
Public works		-	-	-	-	-	-
Health and welfare		-	-	-	-	-	-
Culture and recreation		-	1,048	100,000	84,794	-	1,048
Capital outlay		-	114,714	264,199	11,774	1,248	14,068
Debt service		-	-	-	-	-	-
Principal payments		-	-	-	-	-	-
Interest and bond charges		-	-	-	-	-	-
Total expenditures		-	114,714	364,199	11,774	1,248	14,068
<b>Excess (deficiency) of revenues over total expenditures</b>							
		-	1,020,081	-	1,020	-	4,065,976







**CALCULATED: FUNDING POLICY: RBF**  
**Combining Revenues of Revenues, Expenditures,**  
**and Changes in Fund Balances - Component Funds**  
**For the fiscal year ended December 31, 2009**

Revenues	The Lake Umbagog (Maine) Over				Citywide Funds (January 1/09)	State Funds No. 1 of Nov 11	Weymouth Shaded No. 1 of Nov 11 Shaded (A, B, C)
	Indian Earnings Fund	City Expense Fund	Indigene Fund	Chad Indigene Fund			
<b>Taxes</b>							
all revenues	-	-	-	-	-	-	14,830
Erie	-	-	-	-	-	-	-
Other state jurisdiction and interest	-	-	-	-	-	-	-
Special assessments levied	-	-	-	-	-	14,830	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-	4,526
Charges for services	116,146	144,049	-	-	160,131	-	-
Fees and royalties	-	-	46,138	14,491	-	-	-
Interest received on investments	-	-	-	-	-	4,526	-
Investment income	-	14,776	-	-	-	461	6,693
Gift of money	-	-	-	-	-	-	-
Miscellaneous revenues	-	-	-	-	-	-	-
<b>Total revenues</b>	<u>116,146</u>	<u>158,825</u>	<u>46,138</u>	<u>14,491</u>	<u>160,131</u>	<u>4,987</u>	<u>15,429</u>
<b>Expenditures</b>							
Current	-	177,636	11,451	10,094	169,181	-	-
Capital	-	-	-	-	-	141	59
Other government expenses	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Capital outlay	-	11,497	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Financial institutions	-	-	-	-	-	14,469	-
Interest and fiscal charges	-	-	-	-	-	793	1,528
<b>Total expenditures</b>	<u>-</u>	<u>189,133</u>	<u>11,451</u>	<u>10,094</u>	<u>169,181</u>	<u>15,272</u>	<u>11,587</u>
<b>Revenues (Expenditures) of component and funds expenditures</b>	<u>116,146</u>	<u>11,497</u>	<u>34,687</u>	<u>4,397</u>	<u>91,950</u>	<u>10,215</u>	<u>3,842</u>



Other financing income (cost)	-	-	-	-	-	-	-
Operating financial income is	-	-	-	-	-	-	-
Depreciation/amortisation of non-current assets	-	-	-	-	-	-	-
Operating financial expenses	(100,000)	-	-	-	-	-	-
Net income	-	-	-	-	-	-	-
Total other financing income (cost)	(100,000)	-	-	-	-	-	-
Income (deficiency) of investment and other	-	-	-	-	-	-	-
Financing income (cost) (10,000)	200	11,400	50,000	(8,100)	-	(9,400)	1,000
Depreciation/amortisation of non-current assets	-	-	-	-	-	-	-
Operating financial income (cost)	200	11,400	50,000	(8,100)	-	(9,400)	1,000
Total income at beginning of year	-	-	-	-	-	-	-
Total income at end of year	200	11,400	50,000	(8,100)	-	(9,400)	1,000
(continued)	-	-	-	-	-	-	-

# **CALCULATED FUNDING POLICY HISTORY**

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Component Units  
For the fiscal year ended December 31, 2009

Revenues	Statement of Revenues Ex. 11 of Schedule 1	Statement of Expenditures Schedule 1	Fiscal Policy History Schedule 1
<b>Revenues</b>			
Taxes	1	-	1,000,000
and related			
Fees	-	-	1,000,000
Other taxes, penalties and interest	-	-	100,000
Special assessments/fees	-	-	10,000
Licenses and permits	-	-	10,000
Investment income	-	1,000,000	100,000
Charges for services	-	-	100,000
Fines and forfeitures	-	-	100,000
Interest and dividends	-	-	1,000,000
Investment income	100	-	1,000,000
Gifts of assets	-	-	100,000
Miscellaneous revenues	-	-	1,000,000
<b>Total revenues</b>	<b>1,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Expenditures</b>			
Current			
Salaries	-	-	1,000,000
Other personnel expenses	-	-	1,000,000
Utilities	-	100,000	1,000,000
Travel	-	-	1,000,000
Supplies	-	-	1,000,000
Capital and equipment	-	-	1,000,000
Capital assets	-	-	1,000,000
Other services	-	100,000	1,000,000
Principal retirement	100,000	-	1,000,000
Interest and fund charges	100,000	-	1,000,000
<b>Total expenditures</b>	<b>1,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Funding shortfalls (excesses)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Other financing income (paid)			
Operating transfers to	-	67,338	4,294,021
Operating transfers from primary governments	-	-	3,211,284
Operating transfers to primary governments	-	-	879,690
Net proceeds	-	-	3,004,695
Total other financing income (paid)	-	67,338	8,009,996
Excess (deficiency) of revenues and other financing income over (under) expenditures and other financing requirements and change of year	(5,342)	(8,587)	3,783,574
Total balance at beginning of year	21,884	24,629	21,891,091
Total balance at end of year	16,542	16,042	25,674,665

The notes to the financial statements are an integral part of this statement.

**CALCAREO PAPER POLYCE FIBER**  
 Combining Statement of Expenses, Expenses,  
 and Changes in National Holdings - Component Units  
 Periods Ended Year-Ended December 31, 2000

	National Holdings					
	No. of Weeks	No. of Weeks	No. of Weeks	No. of Weeks	No. of Weeks	No. of Weeks
<b>Operating revenues</b>						
(Net of services)	1,004,482	101,471	84,049	100,049	1,010,044	200,000
Treatment services	-	-	-	-	-	-
Storage fees, interest income	-	-	-	-	-	-
Storage-related services, interest income	-	-	-	-	-	-
License sale of storage fees	-	-	-	-	-	-
Royalties income	-	-	-	-	-	-
<b>Total operating revenues</b>	<u>1,004,482</u>	<u>101,471</u>	<u>84,049</u>	<u>100,049</u>	<u>1,010,044</u>	<u>200,000</u>
<b>Operating expenses</b>						
Personnel services	149,008	109,008	100,000	91,000	100,000	100,000
Materials and supplies	43,000	39,000	39,000	11,000	40,000	40,000
Repairs and maintenance	30,000	27,000	13,000	10,000	30,000	30,000
General and administrative	140,000	100,000	100,000	90,000	140,000	140,000
Depreciation and amortization	215,000	77,000	113,000	20,000	100,000	100,000
Storage services fees	-	-	-	-	-	-
Storage benefits	-	-	-	-	-	-
Bad debts	-	-	-	-	-	-
Provision for doubtful	50,000	-	-	-	50,000	-
<b>Total operating expenses</b>	<u>587,008</u>	<u>362,008</u>	<u>402,000</u>	<u>232,000</u>	<u>570,000</u>	<u>380,000</u>
<b>Operating income (loss)</b>	<u>417,474</u>	<u>69,463</u>	<u>43,849</u>	<u>68,049</u>	<u>439,044</u>	<u>120,000</u>
<b>Nonoperating revenues (expenses)</b>						
Net interest loss	14,000	10,000	10,000	-	10,000	10,000
Storage revenues (loss)	20,000	10,000	-	-	10,000	-
Treatment services	100,000	40,000	10,000	10,000	10,000	10,000
Interest expense	(100,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
Miscellaneous income	(1,000)	10,000	10,000	10,000	10,000	10,000
Sale of property and assets	-	-	-	-	-	-
Other income	-	-	-	-	-	-
	<u>14,000</u>	<u>60,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

Total nonrecurring revenues (expense)	54,125	157,146	5,000	10,240	9,260	136,800	(81,040)	55,760
Net income from/after operating revenues	485,111	484,173	76,176	110,040	60,000	766,136	211,160	115,000
Operating revenues:								
Operating revenues net	-	-	-	-	-	-	-	-
Net income (loss)	485,111	766,173	76,176	110,040	60,000	766,136	211,160	115,000
Reconciliation of nonrecurring capital	-	1,000	26,100	1,000	-	-	31,200	11,000
Revenue (expense) in retained earnings	485,111	186,040	110,040	110,040	60,000	766,136	46,000	76,000
Retained earnings at beginning of year	3,289,110	377,316	837,663	14,944	190,000	1,494,100	438,600	1,214,100
Other period adjustments	-	-	-	-	-	-	-	-
Recurring transfers from consolidated capital	-	-	-	-	-	-	-	-
Retained earnings at end of year	3,774,221	563,356	947,763	259,080	250,000	2,260,236	484,160	1,290,100

(continued)

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	Canada Per 1,000 Residents	Lower Bound 11 of March 2	Lower Bound 11 of March 2	Upper Bound 11 of March 2	Upper Bound 11 of March 2	Mean Country Country Ranking	Country Per 1,000 Residents	Country Ranking	Notes
Spending in dollars									
Change in services	1	44,534	11,583	41	75,254	203,629	75,254		42,772,000
Imports in dollars		1,252,219	-	-	-	-	-		1,061,116
Exports in dollars		119,555	-	-	-	-	-		107,392
Multiple times imports in dollars		119,555	-	-	-	-	-		107,392
Multiple times exports in dollars		119,555	-	-	-	-	-		107,392
Lower rate of multiple times		119,555	-	-	-	-	-		107,392
Multiple times exports		119,555	-	-	-	-	-		107,392
Full working version		1,252,219	11,583	41	75,254	203,629	75,254		42,772,000

Spending category	2016	2017	2018	2019	2020
Personnel services	-	22,349	1	87,134	127,103,161
Materials and supplies	-	10,138	-	111,529	1,275,218
Equipment maintenance	-	2,428	-	-	964,488
Research and administrative	128,134	2,688	4,123	29,083	9,603,345
Depreciation and amortization	53,511	185,137	31,283	111,164	1,278,128
Managerial services fees	49,346	-	-	-	-
Managerial insurance	18,411	-	-	-	-
Rent (leasing)	2,481,134	-	-	-	-
Provision for bad debt	-	-	-	-	3,475,548
Total spending operation	2,775,028	275,192	29,413	1,948,184	25,486,141
	-	-	-	-	50,605
	-	-	-	-	66,917,143

Operating income (loss)	2008	2007	2006	2005	2004	2003
Operating income (loss)	14,448	122,023	278,437	381,657	79,451	184,885
Operating income (loss) as a percentage of sales	1.2%	10.0%	23.2%	31.3%	6.5%	15.0%
Operating income (loss) as a percentage of sales, excluding the impact of the 2003 restructuring charges	-	10.0%	23.2%	31.3%	6.5%	15.0%
Operating income (loss) as a percentage of sales, excluding the impact of the 2003 restructuring charges and the 2004 restructuring charges	-	10.0%	23.2%	31.3%	6.5%	15.0%
Operating income (loss) as a percentage of sales, excluding the impact of the 2003 restructuring charges and the 2004 restructuring charges and the 2005 restructuring charges	-	10.0%	23.2%	31.3%	6.5%	15.0%
Operating income (loss) as a percentage of sales, excluding the impact of the 2003 restructuring charges and the 2004 restructuring charges and the 2005 restructuring charges and the 2006 restructuring charges	-	10.0%	23.2%	31.3%	6.5%	15.0%
Operating income (loss) as a percentage of sales, excluding the impact of the 2003 restructuring charges and the 2004 restructuring charges and the 2005 restructuring charges and the 2006 restructuring charges and the 2007 restructuring charges	-	10.0%	23.2%	31.3%	6.5%	15.0%

Net of wage and taxes	-	-	-	-	(1,400)	-	(1,400)
Other expenses	-	-	-	-	-	-	(1,100)
Total nonoperating revenues (expenses)	-	30,000	-	-	1,200,000	110,000	1,340,000
Income (loss) before operating revenues	200,000	80,000	80,000	80,000	1,200,000	240,000	1,560,000
Operating revenues:							
Operating revenues net	-	-	-	240,000	-	14,000,000	14,240,000
Net income (loss)	200,000	80,000	80,000	320,000	1,200,000	14,240,000	15,160,000
Contribution of contributed capital	-	-	-	20,000	-	-	11,000
Income (losses) to retained earnings	200,000	80,000	80,000	340,000	1,200,000	14,250,000	15,171,000
Retained earnings at beginning of year	3,000,000	1,000,000	1,000,000	1,000,000	3,000,000	4,000,000	8,000,000
Plus: period adjustment	-	-	-	-	-	800,000	800,000
Retained earnings - less contributed capital	-	-	-	-	-	1,000,000	1,000,000
Retained earnings at end of year	3,200,000	1,080,000	1,080,000	1,340,000	3,200,000	5,800,000	9,620,000

The figures in the financial statements are on integer part of the numbers.

**CHAMBERS SQUARE POLICE RUCY**  
**Combining Statement Cash Flows - Component Units**  
For the fiscal year ended September 30, 2019

	Year ended 9/30/19					
	No. of Fund 1	No. of Fund 2	No. of Fund 3	No. of Fund 4	No. of Fund 5	No. of Fund 6
<b>Cash flows from operating activities</b>						
Operating income (loss)	101,361	(6,255)	66,498	1,031	64,004	49,112
Adjustments to reconcile operating income to net cash provided by operating activities						
Depreciation and amortization	211,504	71,889	113,271	20,859	11,071	166,134
Amortization expense	6,091	11,946	-	5,279	21,681	-
Provision for bad debt	-	-	-	-	-	5,400
Effect loss on disposal of assets	-	-	-	-	-	1,887
Change in assets and liabilities:						
Decrease (increase) in accounts receivable	(56,713)	1,539	(4,114)	(3,099)	(5,134)	(26,895)
Decrease (increase) in accounts payable	(6,506)	-	-	-	-	-
Decrease (increase) in inventory	-	-	-	-	-	-
Increase (decrease) in prepaid interest	-	-	-	-	-	-
Decrease (increase) in prepaid expense	19,129	(2,160)	(1,473)	(965)	(1,498)	(2,614)
Decrease (increase) in mortgage loan receivable	-	-	-	-	-	-
Decrease (increase) in other assets	-	4,271	-	-	-	-
Increase (decrease) in other liabilities	(5,446)	(2,041)	1,449	-	2,178	-
Increase (decrease) in accounts payable and other current expense	(2,039)	(11,832)	5,407	3,493	(5,814)	(2,399)
Increase (decrease) in other liabilities	1,879	(3,784)	-	3,839	(447)	-
Increase (decrease) in non-capital contributions	-	-	-	-	4,452	-
Total Adjustments	(21,582)	(29,811)	(26,875)	12,126	18,852	(23,492)
Net cash (used) provided by operating activities	79,779	(16,126)	39,623	14,937	75,856	25,620
<b>Cash flows from investing activities</b>						
Purchase of investments	-	(291,419)	(21,044)	-	-	-
Proceeds from sale of investments	-	(49,272)	-	-	(64,791)	(4,889)
Investment income	56,431	25,127	(5,731)	216	11,188	(2,472)
Net cash (used) provided by investing activities	56,431	(215,564)	(16,748)	216	11,188	(16,441)





**CALCULATIONS FOR THE PFRPT**  
**Comparing Operating and Cash Flows of Companies/Units**  
 For the fiscal year ended December 31, 2000

	<b>Calculus Trade Public Trust - Adjusted</b>	<b>Owner Share (100% of Unit 2)</b>	<b>Owner Share (100% of Unit 1)</b>	<b>Report Authority Residual 1</b>	<b>Calculus Owner Share Residual</b>	<b>Calculus Share Residual</b>	<b>Total (Shareholder Total)</b>
<b>Cash flow from operating activities</b>							
Operating income (loss)	\$ 14,405	127,912	28,971	(941,344)	76,291	128,889	141,887
Adjustment to nonrecurring income in an enterprise to operating activities							
Expenditures and investments	35,271	882,824	25,268	(571,134)	(1,081,779)	1,132	2,446,891
Manufacturing earnings	-	-	-	-	-	-	36,321
Provision for bad debt	-	-	-	-	14,214	-	141,394
Change in assets and liabilities	-	-	-	-	-	-	1,907
Operating activities in corporate ownership	(565)	-	624	3,393	(872,292)	1,945	(841,273)
Operating activities in corporate ownership	-	-	-	-	(24,495)	11,366	(21,000)
Operating activities in corporate ownership	20,896	888,1	-	-	(24,495)	-	34,397
(Decrease) decrease in prepaid expenses	-	-	-	-	-	-	(1,988)
(Decrease) decrease in accounts payable	1,756,307	-	-	-	-	-	1,756,307
Income (loss) in other units	-	3,148	1,349	-	(31,288)	-	(26,791)
Income (loss) in corporate ownership	-	1,8	-	-	-	-	23,028
Income (loss) in corporate ownership	(5,461)	5,468	1,399	(114)	11,134	(54,034)	(89,124)
Income (loss) in other units	-	-	-	-	-	-	5,14
Income (loss) in corporate ownership	-	-	-	-	-	-	3,128
<b>Total adjustments</b>	<b>1,824,031</b>	<b>1,921,1</b>	<b>24,328</b>	<b>2,81,11</b>	<b>(1,048,779)</b>	<b>(21,029)</b>	<b>1,884,128</b>
<b>Net cash (used) provided by operating activities</b>	<b>2,648,436</b>	<b>(8,888)</b>	<b>(864)</b>	<b>(590,233)</b>	<b>1,888,511</b>	<b>88,790</b>	<b>1,727,887</b>
<b>Cash flow from investing activities</b>							
Purchase of investments	(81,31,883)	(70,688)	-	-	-	-	(82,025,488)
Proceeds from sales of investments	1,447,130	21,148	-	-	(1,141,779)	-	14,230,141
Investment income	-	(5,512)	1,532	79,421	88,724	(21,029)	(1,00,000)
<b>Net cash (used) provided by investing activities</b>	<b>(6,864,753)</b>	<b>(54,127)</b>	<b>1,532</b>	<b>79,421</b>	<b>(1,141,779)</b>	<b>(21,029)</b>	<b>(6,864,753)</b>





## NOTES TO FINANCIAL STATEMENTS



**CALCASIEU PARISH POLICE JURY**  
**Notes to the Financial Statements**  
**December 31, 2009**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The Calcasieu Parish Police Jury is the governing authority for Calcasieu Parish and is a political subdivision of the State of Louisiana. The Police Jury, under the provisions of Louisiana Revised Statute 33:1234, enacts ordinances, sets policy and initiates programs in such fields as highways and streets, social welfare, public health, criminal and juvenile justice, and planning and zoning. The Police Jury was organized in its present form (unit system) in 1973.

The financial statements of the Calcasieu Parish Police Jury (government) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

***Discretely Presented Component Units***

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general-purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization that is fiscally dependent on the primary government should be included in its reporting entity.

As required by generally accepted accounting principles, these financial statements present the Calcasieu Parish Police Jury (the primary government) and its component units. The component units discussed below are included in the Police Jury's reporting entity because of the significance of their operational or financial relationships with the Police Jury.

Those component units audited by Gus Solomon & Company Ltd., the principal auditor, are denoted with an asterisk (\*).

The component units columns in the combined financial statements include the financial data of the Police Jury's other component units. They are reported in a separate column to emphasize that they are legally separate from the Police Jury.

- ✦ **CALCASIEU PARISH LIBRARY BOARD:** The Calcasieu Parish Library is governed by a separate ten member board of which five members are appointed by the City of Lake Charles and five members are appointed by the Police Jury. The Library Board is fiscally dependent on the Police Jury for: (1) the final approval of the Board's annual budget and (2) approval of all related Louisiana State Bond Commission debt insurance and tax levies. The Library is responsible for obtaining voter approval for the levy of taxes and debt insurance.

**CALCASIEU PARISH SHERIFF (THE "SHERIFF"):** The Sheriff is a separately elected official with the authority to levy ad valorem taxes and issue debt. However, the Sheriff is fiscally dependent on the Police Jury, since under state law, the Police Jury is required to furnish jail and office facilities as well as other furnishings and equipment. In essence, the Police Jury has approval authority over this particular section of the Sheriff's capital budget. The ownership of the main jail

## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

### **A. Reporting Entity (cont.)**

and associated real property taxes with the Police Jury. The fiscal year presented for the Sheriff is June 30, 2009.

**CALCASIEU PARISH CLERK OF COURT (THE "CLERK") AND THE CALCASIEU PARISH TAX ASSESSOR (THE "ASSESSOR").** The Clerk and the Assessor are also separately elected officials. The Assessor has the authority to levy ad valorem taxes. The Clerk is funded from court costs and document filing fees. Neither official can issue long-term debt. The Clerk and the Assessor are fiscally dependent on the Police Jury since they cannot issue bonded debt without the Police Jury's approval and the Police Jury has approval authority over their "capital" budgets since, by state law, the Police Jury must provide and maintain the buildings/offices that both officials occupy. The fiscal year presented for the Clerk is June 30, 2009.

- **CALCASIEU PARISH COMMUNICATIONS DISTRICT (THE "DISTRICT").** This entity was created by the Police Jury. The District is governed by a Board of Commissioners of which all are appointed by the Police Jury. The Police Jury does have the ability to modify or approve the District's budget and, as such, can impose its will on this organization. The purpose of the District is to provide a primary three-digit emergency telephone number (911) and related support system for Calcasieu Parish.

**CALCASIEU PARISH PUBLIC TRUST AUTHORITY (THE "AUTHORITY").** The Authority is a legally separate entity whose primary activities involve the issuance of bonds to obtain resources for the purpose of assisting in the financing of housing needs for persons of low and moderate incomes in Calcasieu Parish. As provided by Louisiana Revised Statute 9:2343, the Police Jury, as beneficiary of the public trust, appoints the trustees who may then be removed from office for cause at the will of the Police Jury acting as the trust's beneficiary. As such, the Police Jury can impose its will on the Trust Authority. Because of this criteria the Public Trust Authority is included in the reporting entity of the Police Jury. The fiscal year presented for the Authority is May 31, 2009.

**DISTRICT ATTORNEY OF THE FOURTEENTH JUDICIAL DISTRICT (THE "DISTRICT ATTORNEY").** The District Attorney is a separately elected official. The financial information included in this component unit presents 1) those funds maintained by the District Attorney and 2) the portion of the Criminal Court Fund pertaining to the District Attorney's operations. This criminal court activity has been reflected as an operating transfer to component units in the Police Jury's special revenue fund, and a corresponding operating transfer from primary government in the component unit column for the District Attorney. The D.A. is included in the Police Jury's reporting entity since the fiscal dependence criteria applies with respect to the Police Jury's obligation to provide certain support to the D.A.'s office (financial benefit/benefit relationship). In addition, the Police Jury's financial statements would be misleading if data of this entity was not included because of the nature and significance of the relationship.

- **CALCASIEU PARISH CORONER.** The Calcasieu Parish Coroner is a separately elected official who is fiscally dependent on the Police Jury since the Police Jury is obligated to provide significant financial support to the Coroner's office (financial benefit/benefit relationship). This support is reflected as an operating transfer out to component units in the Police Jury's general fund and a corresponding operating transfer to from primary government in the component unit column for the Coroner. Since the Police Jury owns the assets of the Coroner and funds the operating expenditures via an operating transfer (which includes any accrued expenditures at year end), a balance sheet for the Coroner is not presented.



## NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)

### **A. Reporting Entity (cont.)**

**OTHER SPECIAL DISTRICTS.** There are a number of special districts located in Calcasieu Parish (fire, gravity drainage, recreational, water, sewerage and hospital) that each provide services to a limited number of parish citizens. The Police Jury appoints all board members of these districts that do not include a municipality within their boundaries. Therefore the Police Jury can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related Louisiana State Bond Commission approvals must be obtained through the Police Jury. These agencies are:

#### *Fire Districts:*

- \* Number 1 of Ward 1
- \* Number 1 of Ward 2
- \* Number 2 of Ward 3
- \* Number 2 of Ward 4
- \* Number 3 of Ward 4
- \* Number 4 of Ward 4
- \* Number 1 of Ward 5
- \* Number 1 of Ward 6
- Number 1 of Ward 7
- \* Number 2 of Ward 8

#### *Gravity Drainage Districts:*

- \* Number 8 of Ward 1
- \* Number 2 of Ward 2
- Number 4 of Ward 3
- Number 5 of Ward 4
- \* Number 6 of Wards 5 & 8
- \* Number 2 of Ward 7
- \* Number 7 of Ward 8

#### *Recreation Districts:*

- \* Number 1 of Ward 3
- \* Number 1 of Ward 4
- \* Number 1 of Ward 8

#### *Community Center and Playground Districts:*

- Number 4 of Ward 1
- \* Number 7 of Ward 2

#### *Community Center and Playground Districts (cont.):*

- Number 2 of Ward 4 (Sulphur Parks and Recreation)
- \* Number 5 of Ward 5
- \* Number 1 of Ward 6
- Number 3 of Ward 7

#### *Other Districts:*

Nitler's Bluff Park Commission  
Airport Authority for Airport District #1 of  
Calcasieu Parish  
West Calcasieu-Cameron Hospital

#### *Waterworks Districts:*

- Number 1 of Ward 1 (June 30, 2000)
- \* Number 5 of Ward 3
- Number 8 of Wards 3 & 8 (June 30, 2000)
- Number 2 of Ward 4 (August 31, 2000)
- Number 4 of Ward 4 (April 30, 2000)
- Number 9 of Ward 4
- Number 11 of Ward 4 & 7 (June 30, 2000)
- Number 7 of Wards 6 & 4 (September 30, 2000)

#### *Sewer Districts:*

- \* Number 11 of Ward 3
- \* Number 8 of Ward 4
- \* Number 12 of Ward 4

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### **A. Reporting Entity (cont.)**

**OTHER BOARDS/FUNDS.** There are five other boards/funds that are statutorily created as a result of the operations of the district court system. The district court system, itself, is *finially dependent* on the Police Jury for office space and courtrooms. The nature and significance of the relationship between these three boards/funds is such that exclusion from the Police Jury's financial statements would render the financial statements incomplete or misleading. These boards/funds are as follows:

The Fourteenth Judicial District Indigent Defender Board.

The Fourteenth Judicial District Court Indigent Transcript Fund

✦ The Fourteenth Judicial District Court Judicial Expense Fund.

✦ The Fourteenth District Court Child Support Fund.

Civil Indigent Transcript Fund

**RELATED ORGANIZATION.** The Industrial Development Board is a financial vehicle to assist industry in raising tax exempt funds for environmental protection and business development. While the Police Jury appoints the board members, the Police Jury does not have the ability to impose its will on this organization and no financial benefit/burden relationship exists between them; therefore, the Police Jury is not considered financially accountable for them. During the current year, there were no transactions between the Police Jury and this organization.

There are no separately issued financial statements for the component units audited by the principal auditor and deleted with an asterisk (\*) except for the Fourteenth District Court Child Support Fund. Complete financial statements for the remaining component units may be obtained from the Calcasieu Parish Police Jury at the Parish Government Building, 1015 Pitkin St., Lake Charles, Louisiana 70602.

### **Component Unit Report Dislosures**

The discretely presented component units audited by other auditors are included in the Police Jury's general purpose financial statements, notwithstanding a qualification in the report of one of the component unit statements. The auditors of Waterworks District No. 2 of Ward 4 qualified their report because they were unable to test for compliance with terms of the system bond issue outstanding. Given the nature and timing of the qualifications and the relative materiality of the values involved, if any, it is the belief of the Police Jury that the financial statements are not materially misstated absent any adjustments which might be required as a result of this modification. The auditors of Waterworks District No. 2 of Ward 4 also added an explanatory paragraph to their audit report since the entity was delinquent on principal and interest of bonds outstanding. The total delinquency principal was \$156,000.

The auditors for Waterworks District No. 4 of Ward 4 did not add an explanatory paragraph to their report but disclosed that the district was delinquent with principal payments on outstanding bonds in the amount of \$79,636. The bondholders are aware of both of the delinquencies and monitor the situation on a regular basis. The financial statements do not include any adjustments relating to the amounts and classification of liabilities that might be necessary if the bondholders enforce action against the entities for the delinquent principal and interest.

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)**

### **A. Reporting Entity (cont.)**

In 1999, Louisiana Revised Statutes authorized communications districts to levy an emergency telephone service charge to certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to the 911 systems. The Calcasieu Parish Communications District (the "District") began collecting these fees in 2000. During the year 2000, the District collected \$349,346 in emergency telephone service charges levied on those wireless communication systems. None of these funds have been expended. The District is currently in Phase One in its implementation of wireless 911 service.

### **B. Measurement Focus, Basis of Accounting and Basis of Presentation**

The accounts of the Police Jury are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions.

The Police Jury has the following fund types and account groups:

**Governmental funds** are used to account for the government's general governmental activities. Governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means the amount is then due or past due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. The Police Jury considers all revenues available if they are collected within sixty days after year end and are budgeted for that particular period. If the revenue is budgeted for the next fiscal year, then it is set up as a deferred revenue. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual and/or deferred are property taxes, sales tax, the various state shared revenues and grants, special assessments, interest revenues, and charges for services relating to a joint service agreement or due from another governmental agency. Such revenues as licenses, permits, franchise fees, fines and forfeitures, charges for services to the public or nongovernmental agencies not under a joint service agreement are not susceptible to accrual because generally they are not measurable until received in cash.

The government reports deferred revenue on its combined balance sheet. As stated previously, deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the issuance of qualifying expenditures or before the budget period for which they are collected. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

## **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (CONT.)**

### **II. Measurement Focus, Basis of Accounting and Basis of Presentation (cont.)**

Governmental funds include the following fund types:

*The General Fund* is the general operating fund of the Police Jury. It is used to account for all financial resources except those required to be accounted for in another fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes.

*Debt Service Funds* are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

*Capital Projects Funds* are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

*Proprietary funds* are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The Police Jury applies all Governmental Accounting Standards Board (GASB) pronouncements as well as the Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, unless these pronouncements conflict with or contradict GASB pronouncements. The Police Jury has not elected to apply those FASB pronouncements issued after November 30, 1989 for its proprietary activities.

The accrual basis of accounting is utilized by the proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Proprietary funds include the following fund types:

*Internal Service Funds* are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government on a cost allocation basis.

*Enterprise Funds*, used by some of the discretely presented component units, account for those operations that are financed and operated in a manner similar to private business, or where the component unit has decided that determination of revenues earned, costs incurred, and/or net income is necessary for management accountability.

*Fiduciary funds* account for assets held by the government in a trustee capacity or as an agent on behalf of others.

*Agency Funds* are custodial in nature (assets equal liabilities) and do not have a measurement focus. Agency funds are accounted for using the modified accrual basis of accounting.

*Account Groups* are used to establish accounting control and accountability for the Police Jury's general fund assets and general long-term obligations. The following are the Police Jury's account groups:

## **NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### **B. Measurement Focus, Basis of Accounting and Basis of Presentation (cont.)**

The *General Fixed Assets Account Group* is established to account for all fixed assets of the Police Jury.

The *General Long-Term Debt Account Group* is established to account for all long-term obligations of the Police Jury.

### **C. Assets, Liabilities and Equity**

#### ***Cash and Investments***

Cash includes amounts held in interest bearing demand deposit accounts.

State statutes authorize the government to invest in United States bonds, treasury notes or certificates, time certificates of deposit of state banks organized under the laws of Louisiana and national banks having the principal office in the State of Louisiana, investments as stipulated in P.S. 39:1231, or any other federally insured investment or mutual or trust fund institutions, which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies.

In accordance with GASB Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, the Police Jury has stated their investments, with a remaining maturity at time of purchase of one year or less, at amortized cost. Investments with a maturity at time of purchase of greater than one year are presented at fair value at December 31, 2000. Fair value was determined by obtaining "quoted" year end market prices.

See also Note III(A) for additional disclosures related to cash and investments.

#### ***Cash Equivalents***

For purposes of the statement of cash flows, the Police Jury considers all cash and highly liquid debt instruments, purchased with a maturity of three months or less, to be cash and cash equivalents.

#### ***Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

Generally accepted accounting principles for government prescribe a modified accrual basis to be applied to property tax revenues. The following is a schedule of the Police Jury's property tax calendar:

- (1) Levy date: October, 2000
- (2) Billing date: November, 2000
- (3) Collection dates: December, 2000 to February, 2001

## **NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### **C. Assets, Liabilities and Equity (cont.)**

- (4) Due Date: November 15, 2000
- (5) Delinquent Date: December 31, 2000
- (6) Lien Date: February, 2000

The Parish bills and collects property taxes using the assessed values determined by the Calcasieu Parish Tax Assessor. An assessment is made to finance the budget of a particular period and the revenue produced from any property tax assessment should be recognized in the fiscal period for which it was provided (budgeted) and for which the collections are reasonably available. Since the taxes for a budget year are generally collected in December of the levy year and January and February of the ensuing year, the entire levy is considered "available." Thus, collections and expected collections of the 2000 levy are accrued as "deferred" revenues and as receivables in the current year (2000). The revenues recognized in the current year (2000) are, accordingly, collections of the 1999 levy.

#### ***Inventory and Prepaid Items***

*Inventory* are considered expenditures when purchased; therefore physical inventories are not taken. Inventories on hand at December 31, 2000 are immaterial and are approximately the same as at December 31, 1999.

For the discretely presented component units with inventory balances, inventories are valued at cost, which approximates market, using the first-in-first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

*Prepaid items* in the governmental fund types are accounted for utilizing the nonallocation method, which fully recognizes expenditures in the year of payment. Management does not consider any of these items to be material in amount. Prepaid items in the proprietary fund type are recorded in order to properly reflect expenses as they are incurred since these amounts may be material in amount.

For the discretely presented component entities with prepaid balances, payments made to vendors for services that will benefit periods beyond December 31, 2000, are recorded as prepaid items.

Deferred Charges are recorded in both the governmental fund types and discretely presented component units for material amounts that will benefit future periods. The amounts relate to items such as contract payments for services extending beyond the current year as well as other items.

#### ***Restricted Asset Accounts***

*Primary Government.* The Police Jury has established a trust account, which is physically segregated from other assets of the Police Jury, with Bank One in New Orleans for receipts of sales tax approved and designated for District 4-A road improvements. This sales tax is funding the retirement of revenue bonds. The trust has restricted cash in the amount of \$27,629, which is reported in the Debt Service 1992 Sales Tax Road Improvements Fund and \$348,050 in the Capital Projects Fund. The trust has restricted investments in the amount of \$2,480,000, which is reported in the Capital Projects Fund and \$1,633,241 in the Debt Service Fund. Restricted interest receivable is also reported in the Capital Projects Fund in the amount of \$13,462.

## **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### **C. Assets, Liabilities and Equity (cont.)**

**Component Units.** The component units have restricted asset accounts in the amount of \$21,029,414 which are comprised of assets restricted for grant purposes, various projects/construction, customer/tenant deposit liabilities, deferred compensation amounts, retirement of debt and self insurance liabilities.

#### ***Fixed Assets***

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are inseparable and of value only to the government.

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund types, which consists of component units, is computed using the straight-line method over the following estimated useful lives:

<b>Asset Type</b>	<b>Years</b>
Buildings and improvements .....	5-50
Land improvements .....	10-40
First distribution system .....	20-40
Hospital equipment .....	4-25
Furniture, fixtures and equipment .....	3-15

Accumulated depreciation for the component units' proprietary fund types was \$44,325,281. Depreciation expense was \$3,394,339 while amortization expense was \$98,314 for the same component units.

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

#### ***Compensated Absence***

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the general long-term debt account group. No

## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONCL)**

### **C. Assets, Liabilities and Equity (cont.)**

expenditure is reported for these amounts. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees.

Employees of the Police Jury accrue annual and sick leave at varying rates according to years of service with the Police Jury. Upon resignation or retirement, unused annual leave is paid to the employee at the employer's current rate of pay. Upon retirement, accumulated annual leave for which payment cannot be made and all unused accumulated sick leave is used in the retirement benefit computation as earned service. Upon resignation, unused sick leave is forfeited.

In addition, before 1985 all personnel accrued earned time off (ETO) for required attendance at meetings after normal working hours or when called out in emergency situations. ETO was accrued at the rate of one hour of ETO for each overtime hour worked. In 1983, management personnel only were excluded from accruing ETO, but they would be paid for unused ETO upon resignation or retirement at the rate it was earned. Now only non-management personnel accrue ETO.

At December 31, 2003, the amount of unused sick leave and vacation/ETO time computed at present salary levels totaled \$7,096,138 and \$452,471, respectively. These amounts are not recorded in the accompanying financial statements, except that the \$452,471 is recorded in the general long-term debt account group.

### ***Long-Term Obligations and Deferred Financing Costs***

The government reports long-term debt of governmental funds at face value in the general long-term debt account group. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the general long-term debt account group. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond premiums are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For proprietary fund types, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Certain discretely presented component units amortized these costs using the bonds-outstanding method since it approximates the effective interest method. Bonds payable are reported net of the applicable bond premiums or discounts. Issuance costs are reported as deferred charges.

### ***Interfund Transactions***

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecursing or nonrecurring permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.



## **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

### **C. Assets, Liabilities and Equity (cont.)**

#### ***Capital Leases***

Component unit capital leases are recorded as expenditures and other financing sources at inception in governmental funds at an amount equal to the present value of minimum lease payments. The asset is recorded in the General Fixed Assets Account Group and the related debt in the General Long-Term Debt Account Group. In proprietary funds, capital leases are recorded as assets and liabilities at an amount equal to the present value of minimum lease payments.

#### ***Estimates***

The preparation of the general purpose financial statements in conformity with generally accepted accounting principles required management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### ***Memorandum Only-Total Columns***

Total columns on the general purpose financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

#### ***Comparative Data***

Comparative total data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data has not been presented in all statements because inclusion would make certain statements unduly complex and difficult to understand. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

## **II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

### **A. Budgetary Information**

The Police Jury follows these procedures in establishing the budgetary data reflected in these financial statements:

1. The Police Jury Administration prepares and submits a proposed budget to the Police Jury sixty (60) days prior to the beginning of each fiscal year.
2. The public is notified that the proposed budget is available for public inspection. At the same time, a public hearing is called for compliance with the State Budget Act.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for the hearing.

## NOTE III - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONT.)

### A. Budgetary Information (cont.)

- After the holding of the public hearing and completion of all action necessary to finalize and implement the budget, but no later than fifteen days prior to the beginning of the year, the budget is adopted through passage of an ordinance.
- Budgetary amendments involving the transfer of funds from one individual fund to another, or involving increases in total individual fund expenditures exceeding amounts estimated, require the approval of the Police Jury.
- A budget was not adopted for the Firing, Assessment Debt Service Fund. The remainder of the general, special revenue, and debt service funds have legally adopted annual budgets and budget to actual comparisons have been made.
- The Police Jury's intent with regard to the capital projects budget is to outline an annual spending plan as opposed to adopting an annual budget which would require the Police Jury to exercise stringent budgetary control over the year's spending. Operating with any degree of efficiency on an annual budget would be virtually impossible due to the nature of capital projects spending that is inherently dependent on the progress of each project as opposed to being predictable by the calendar year.
- The original budget was adopted by the Police Jury on December 16, 1999. Expenditures may not legally exceed budgeted appropriations in the individual funds. During the year, several supplementary appropriations were necessary. The budgetary comparisons reported on the statements reflect final amended budgets. The supplementary budget amendments are as follows:

	Budget As Originally Enacted	Supplementary Amendments	Budget As Revised
<b>General Fund:</b>			
Revenues/operating transfers in	\$ 8,118,384	\$ —	\$ 8,118,384
Expenditures	8,319,310	18,410	8,337,720
<b>Special Revenue Funds:</b>			
Revenues	\$ 48,849,211	\$ 972,771	\$ 49,821,982
Expenditures	58,838,170	1,296,883	60,135,053
<b>Debt Service Funds:</b>			
Revenues/operating transfers in	4,375,000	—	4,375,000
Expenditures	4,375,000	—	4,375,000

The supplementary amendments were necessary in order to: (1) carry over any encumbrances obligated at the end of 1999, but not yet paid, and (2) to adjust revenues and expenditures in order to come within five percent of actual revenues and expenditures as required by state law. The financial statements reflect the amended budget amounts.

- The Police Jury is required by state law to amend its budget for a 2% unfavorable variance for revenues, expenditures, or fund balances. This statute only applies to special revenue funds with anticipated expenditures that equal or exceed \$250,000.

## NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONT.)

### A. Budgetary Information (cont.)

10. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting - under which purchase orders, contracts and other commitments for the expenditure of resources are recorded to insure that portion of the applicable appropriation - is utilized in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. All other appropriations, not reflected as encumbrances, do lapse at year end.

### B. Budgetary-GAAP Reporting Reconciliation

The accompanying Combined Schedule of Revenues, Expenditures, and Changes in Fund Balances-Budget (Non GAAP Budgetary Basis) and Actual-General, Special Revenue and Debt Service Fund Types presents comparisons of the legally adopted budget with actual data on a budgetary basis. Because accounting principles applied for purposes of developing data on a budgetary basis differ significantly from those used to present financial statements in conformity with GAAP, a reconciliation of non-GAAP basis, timing, perspective, and entity differences in the excess (deficiency) of revenues and other sources of financial resources over expenditures and other uses of financial resources for the year ended December 31, 2009 is as follows:

	General	Special Revenue	Debt Service
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (budgetary basis)	\$ 424,410	\$ 1,337,256	\$ (3,463)
Adjustments:			
To adjust amount for tax and revenue accounts	248,383	1,834,440	—
To adjust expenditures for salary and expense accounts	<u>667,383</u>	<u>(269,440)</u>	<u>—</u>
Excess of revenues and other sources of financial resources over expenditures and other uses of financial resources (GAAP basis (budgeted funds))	605,410	10,112,270	(3,463)
Other adjustments:			
To record excess of revenues and other financing sources over expenditures and other financing uses for non-budgeted funds	<u>—</u>	<u>—</u>	<u>(122,365)</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses (GAAP basis)	<u>\$ 605,410</u>	<u>\$ 10,112,270</u>	<u>\$ (122,365)</u>

## **NOTE II - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (CONT.)**

### **C. Excess of Expenditures Over Appropriations**

The following is a listing of the excesses of expenditures over appropriations in individual funds for the year ended December 31, 2009.

<b>Fund</b>	<b>Appropriations</b>	<b>Expenditures</b>	<b>Excess</b>
<b>Special Revenue:</b>			
Animal Control	944,956	946,989	(2,033)
Section 8 Housing	1,179,511	1,196,239	(16,728)
Fishboat Restoration Endowment Fund	45,010	60,021	(15,011)
Airport Study Fund	50,050	86,318	(36,268)
Local Law Enforcement Grant Programs	85,000	87,088	(2,088)
Food for Seniors Fund	25,524	41,302	(15,778)
Library Debt Service Reduction Fund	43,000	62,998	(19,998)
Project Impact Fund	16,000	16,136	(136)

### **D. Deficit Fund Balance**

#### ***Primary Government***

The Project Impact Fund has a deficit fund balance of \$15,851. The amount will be funded in the year 2011 by an intergovernmental grant.

#### ***Component Units***

Two component units had deficits in fund balance. One component unit had a deficit in the amount of \$45,593 which was due to the financing of a construction activity. Another had a deficit in the amount of \$3,274 due to insufficient operating funds.

### **E. Deficit Retained Earnings**

#### ***Component Units***

Two component units had a deficit in unreserved retained earnings in the amount of \$474,780, and \$132,933, due to insufficient operating funds.

### III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

#### A. Deposits and Investments

See also Note I (C) for additional disclosures related to cash and investments.

##### *Primary Government*

The Police Jury's deposits at December 31, 2009 were entirely covered by federal depository insurance or by pledged collateral as required by Louisiana Revised Statute 39:1225.

Investments permitted by statute include obligations issued, insured or guaranteed by the U.S. government (including certificates or other evidences of ownership interest in such obligations and/or investments in registered mutual or trust funds consisting solely of U.S. government securities. The Parish's investment program is limited to purchases of U.S. Treasury and government agency obligations as well as investments in the Louisiana Asset Management Pool, Inc. (LAMP). LAMP is a non-profit corporation formed by an initiative of the State Treasurer, and organized under the laws of the State of Louisiana which operates a local government investment pool.

Investments are either stated at amortized cost or fair value (market value) depending on the maturity period of the investment security. Investments at the time of purchase that have a maturity of one year or less are presented at amortized cost, while those exceeding one year are presented at fair value (quoted year end market prices). LAMP investments are stated at cost, which approximates market and is equal to the value of the pool shares.

##### *Deposits*

Governmental Accounting Standards Board Statement 3 (GAASB-3) concludes that deposits with financial institutions should be evaluated for risk and classified in one of the three following categories:

Category 1-Insured or collateralized with securities held by the governmental entity or by its agent in the name of the governmental entity.

Category 2-Collateralized with securities held by the pledging financial institution's trust department or agent in the governmental entity's name.

Category 3-Un collateralized (which would include any deposits collateralized with securities held by the pledging financial institutions, or by its trust department or agent but not in the governmental entity's name).

The deposit information at December 31, 2009 for the Police Jury is as follows:

	Bank Balance	Carrying Amount
Category 1 .....	\$ 8,298,545	\$ 8,380,595
Category 3 .....	<u>579,639</u>	<u>579,639</u>
Total .....	<u>\$ 8,878,184</u>	<u>\$ 8,960,234</u>

## NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

### A. Deposits and Investments (cont.)

#### Investments

The Police Jury's investments are categorized in accordance with GASB Statement No. 3 to give an indication of the level of risk assumed at year end. Category 1, which represents the lowest level of risk, includes investments that are insured or registered or securities held by the governmental entity or its agent in the government's name. Category 2 includes uninsured and unregistered investments with securities held by the counter party's trust department or agent in the government's name. Category 3, which represents the greatest level of risk, includes uninsured and unregistered investments with securities held by the counter party or by its trust department or agent but not in the government's name.

The investment information at December 31, 2000 for the Police Jury is as follows:

Investment Type	Category 1	Category 2	Carrying Amount	Fair Value
U.S. Government Securities	<u>\$ 116,702,607</u>	<u>\$ 1,613,241</u>	\$ 118,348,876	\$ 118,348,876
Mutual Funds			2,468,800	2,468,800
Louisiana Asset Management Pool			<u>206,625</u>	<u>206,625</u>
Total			<u>\$ 121,023,307</u>	<u>\$ 121,023,307</u>

Category 1-U.S. Government Securities assets are controlled and held in trust by Bank One, as trustee for the benefit of the bond holders. The investments are in the name of this trust estate, created by the bond indenture, as opposed to Calcasieu Parish Police Jury.

To reduce interest rate risk, the portfolio has been diversified by containing a small percentage of the total portfolio in intermediate or long term governmental agencies whose performance varies inversely with either the short term or long term market interest rate. These securities contain little or no principal risk since they are U.S. governmental agency securities and management has the ability to hold securities until maturity. This diversification has produced a more consistent yield on the total portfolio, through the various interest rate cycles.

#### Component Units

The deposits and investments of the various discretely presented component units have been presented in the credit risk categories noted previously, since this specific note disclosure was deemed to be significant in aggregate.

# NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

## A. Deposits and Investments (cont.)

The deposit information at December 31, 2000 for the separately presented component units is as follows:

	Bank Balance	Carrying Amount
Category 1	\$ 8,167,387	\$ 8,008,433
Category 2	665,738	563,938
Category 3	<u>79,156,199</u>	<u>76,782,508</u>
<b>Totals</b>	<b><u>\$ 87,989,324</u></b>	<b><u>\$ 85,354,879</u></b>

Investment Type	Category 1	Category 2	Category 3	Carrying Amount	Fair Value
U.S. Govt. Securities	<u>1,723,319,285</u>	<u>2,113,982,583</u>	<u>1,188,023,179</u>	\$ 58,106,127	\$ 48,970,283
Investment Contracts				24,699,299	24,699,299
Real Estate Asset Management Funds (RAAMP)				1,804,319	1,804,319
Mutual Funds				<u>1,445,987</u>	<u>1,445,987</u>
<b>Totals</b>				<b><u>1,730,668,792</u></b>	<b><u>1,725,920,198</u></b>

*Cash/Overseas/Reconciliation.* In order to accurately compare the cash and investments shown on the combined balance sheet (Exhibit 1) with carrying value of deposits and investments disclosed in the two preceding schedules, the following is provided:

	Primary Government	Component Units
Carrying values per Note III(A):		
Deposits	\$ 6,856,638	\$ 45,377,871
Investments	<u>123,807,582</u>	<u>78,854,732</u>
Adjusted Note III(A) disclosure	<b><u>\$ 130,664,220</u></b>	<b><u>\$ 124,232,603</u></b>
Per Combined Balance Sheet (Exhibit 1):		
Cash and Cash Equivalents	\$ 6,587,624	\$ 38,637,923
Investments	116,797,637	62,940,897
Restricted cash and cash equivalents	975,639	3,377,466
Restricted assets:		
Primary Government	4,386,703	—
Component Unit	—	13,851,988
Ad Valorem and Other Restricted Assets	<u>(13,462)</u>	<u>(188,433)</u>
Adjusted Balance Sheet total	<b><u>\$ 132,864,111</u></b>	<b><u>\$ 123,432,683</u></b>

## NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

### B. Receivables

#### Primary Government

Receivables at December 31, 2000 consist of the following:

	General Fund	Special Services	Debt Service	Capital Projects	Internal Service Funds	Agency Funds
<b>Receivables:</b>						
Interest	\$ 147,478	\$ 1,809,040	\$ —	\$ 71,000	\$ 99,028	\$ —
Ad valorem taxes	3,932,689	11,441,318	—	—	—	841,865
Sales/Consumption Taxes	—	1,571,286	—	883,111	—	—
<b>Special Assessments:</b>						
Curtain	4,161	—	14,431	—	—	—
Delinquent	3,718	—	1,696	—	—	—
Refused	75,139	—	208,778	—	—	—
Intergovernmental	148,934	779,584	—	—	—	—
Fine Receivable	528,733	—	—	—	—	—
Other receivable	232	497,798	—	—	—	113,073
<b>Total receivables</b>	<b>\$ 4,832,784</b>	<b>\$ 13,711,636</b>	<b>\$ 231,305</b>	<b>\$ 883,111</b>	<b>\$ 99,028</b>	<b>\$ 954,938</b>

The note receivable recorded in the General Fund in the amount of \$528,733 represents amounts expended in connection with capital improvements made at the Burton Coliseum. Middle Tennessee State University has loaned the Coliseum from the Police Jury and is currently receiving the ad valorem taxes designated for the Coliseum's maintenance from an administrative fee for the Police Jury. McNeese has executed a note payable to the Police Jury for the improvements paid for by the Police Jury, wherein they agreed to designate annually \$528,733 for the reimbursement of this outlay. Since there is an ad valorem tax dedicated for the Coliseum, there does not appear to be any credit risk related to this note.

Ad valorem taxes receivable and special assessments receivable have been reduced by an allowance for uncollectible taxes. Estimated uncollectible taxes and special assessments for 2000 were \$961,763 and \$111,916, respectively.

Certain collectible amounts of property tax revenue for the 2000 reporting period, respective portions of which are not material to any fund, are not included in the amounts reported as receivable and revenue and are not a part of the allowance amount mentioned in the previous paragraph. It has been the Parish's policy to recognize these amounts as revenue in the years they are actually collected. The Police Jury's property tax estimator is reported in Note 1(c).



## NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

### B. Receivables (cont.)

#### Component Units

The majority of the receivable balances from the discretely presented component units result from mortgage loans receivable from the Calcasieu Parish Public Trust Authority. The receivable totals \$4,985,117, (\$5,874,827 and \$2,892,331 of the mortgage loans receivable are pledged as security of the 1991 Series A and 1992 Series B Mortgage Revenue Refunding Bonds, respectively.)

### C. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

- The composition of interfund balances as of December 31, 2000 is as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$ 57,895	\$ —
Special Revenue Funds:		
Project Impact		15,831
Public Works		1,990
Office of Community Services		48,370
LAJET	8,378	
Animal Control		30
EWLA Fire training Center		34
Total Special Revenue Funds	<u>\$ 8,378</u>	<u>\$ 66,265</u>

- Advances To and From Other Funds

	Advance from Other Funds	Advance to Other Funds
General Fund	\$ —	\$ 138,627
Debt Service Funds		
Paving Assessment Fund	<u>138,627</u>	<u>—</u>
Total All Funds	<u>\$ 138,627</u>	<u>\$ 138,627</u>

**NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)****C. Interfund Receivables/Payables (cont.)**

3. Receivable and payable balances at year-end between the Primary Government and Component Units were as follows:

<i>Primary Government</i>	<i>Component Unit</i>	
<b>Receivable Balances</b>	<b>Receivable Balances</b>	
Paving Assessment Fund	Wauwatsika District 3 of Ward 3	\$ 8,585
Public Works Fund	Gravity Drainage District 4 of Ward 3	1,658
Riverboat Fund	Fire District 2 of Ward 4	25,600
	Fire District 3 of Ward 4	3,090
	Fire District 4 of Ward 4	503
	Fire District 1 of Ward 6	4,078
	Gravity Drainage District 5 of Ward 4	23,246
	Gravity Drainage District 8 of Ward 1	1,912
	Recreation District 1 of Ward 3	24,840
	Community Center and Playground District 4 of Ward 3	28,605
Parish Road and Drainage Trust Fund	Gravity Drainage District 4 of Ward 3	228,549
	Gravity Drainage District 5 of Ward 4	85,768
<b>Total</b>		<b>\$ 445,718</b>
<b>Receivable Balances</b>	<b>Payable Balances</b>	
General Fund	Wauwatsika District 3 of Ward 3	\$ 57,401
	Calumet Parish Commission/District	34
<b>Total</b>		<b>\$ 57,435</b>

**D. Interfund Transfers**

1. A residual equity transfer of \$4,173 was made from the Paving Assessments Debt Service fund to the Public Works fund for completion of several paving projects. In addition, a residual equity transfer of \$15,809 was made from the Global Project Fund to the Riverboat Fund after completion of the project.

**NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**

**D. Interfund Transfers (cont.)**

2. Operating Transfers In and Out for the Primary Government are listed by fund type for the year 2002.

	<u>Operating Transfers</u>	
	<u>In</u>	<u>Out</u>
General Fund	\$ 12,500	\$ 1,254,400
Special Revenue Funds:		
Public Works	2,401,316	128,800
Solid Waste	—	68,800
Health Unit	—	383,123
Office of Juvenile Justice Services	—	48,143
Mosquito Control	132,123	—
Animal Control	425,890	—
Administrative Fund	—	2,254,120
Planning and Development	408,800	—
Parks	280,800	—
Community Action Agency	88,800	—
CIS/MIS Fund	413,800	—
Calaveras Parish Road and Drainage Trust Fund	—	158,316
Civilian Airport	—	12,900
Riverboat Fund	—	2,525,800
Multipurpose Contract Postal Unit	3,328	—
Food for Services Fund	28,800	—
SWLA Emergency Response Training Center	<u>132,800</u>	<u>—</u>
Total Special Revenue Funds:	4,334,587	5,553,202
Debt Service Funds:		
1992 Sales Tax Road Improvement	4,248,913	—
Capital Projects:		
Courthouse and Jail Fund	2,321,120	—
Multi-Purpose Center Fund	—	23,238
1992 Sales Tax Road Improvement	—	4,248,913
Office of Juvenile Justice	48,143	—
Senior Citizens Center Fund	<u>23,238</u>	<u>—</u>
Total Capital Projects Funds:	2,389,503	4,271,151
Internal Service Funds:		
Self-Insured Health Insurance Fund	113,152	—
Total	<u>\$ 2,11,028,824</u>	<u>\$ 2,11,028,824</u>

**NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**

**D. Interfund Transfers (cont.)**

- Operating Transfers In and Out for the Component Units in the amount of \$4,258,653 represents transfers between the Governmental Fund Types and the Proprietary Fund Types.
- Operating Transfers between Primary Government and Component Units

	Operating Transfers (To)/From	
	Primary Government	Component Units
<i>Primary Government:</i>		
General Fund	\$ —	\$ (257,371)
<i>Special Revenue Fund</i>		
Criminal Court Fund	134,800	(1,788,963)
Riverboat Fund	—	(254,800)
Library Debt Service Reduction Fund	—	(62,938)
Total Special Revenue Fund	<u>134,800</u>	<u>(2,093,911)</u>
<b>Total Primary Government</b>	<b>\$ <u>134,800</u></b>	<b>\$ <u>(2,331,282)</u></b>
<i>Component Units:</i>		
Parish Library	\$ 312,958	\$ —
Clerk of Court	25,277	—
District Attorney of the 14 <sup>th</sup> Judicial District	1,788,963	—
The 14 <sup>th</sup> Judicial District Court Judicial Expense Fund	—	(134,000)
Cascon's Office	<u>269,954</u>	<u>—</u>
<b>Total Component Units</b>	<b>\$ <u>2,331,282</u></b>	<b>\$ <u>(134,000)</u></b>

**NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)****E. Due To/From Other Governmental Units**

Amounts due from other governmental units at December 31, 2000 consisted of the following:

La. State Transportation Trust Fund	\$	198,423
Third Quarter Sales Tax		32,183
Fourth quarter severance tax		69,393
La. Department of Revenue (Value Added)		139,836
Caldesia Parish Sheriff		43,167
City of Sulphur		7,863
State grants receivable		225,862
Federal grants receivable		<u>155,169</u>
Total due from other governmental units	\$	<u>\$ 905,852</u>

Amounts due to other governmental units at December 31, 2000 consisted of the following:

West Calcasieu Port and Harbor	\$	40,562
Housing Assistance (U.S. Dept. of HUD) reimbursement		450,183
Local Emergency Planning Committee		20,446
McNeese State University		953,349
Caldesia Parish School Board		68,326
Sevetch Technical Institute		11,388
City of Lake Charles		79,208
Town of Iboja		<u>12,866</u>
Total due to other governmental units	\$	<u>\$ 1,625,328</u>

**F. Fixed Assets****Primary Government**

A summary of changes in the general fixed assets account group follows:

	Balance 11/01/99	Additions	Deletions	Balance 12/31/99
Land, buildings, & improvements	\$ 60,387,848	\$ 3,870,938	\$ —	\$ 64,258,806
Equipment & furniture	19,334,874	3,972,836	2,349,582	20,958,068
Construction in progress	<u>2,527,125</u>	<u>738,265</u>	<u>1,543,334</u>	<u>1,722,056</u>
Total fixed assets	<u>\$ 82,249,847</u>	<u>\$ 4,582,039</u>	<u>\$ 4,892,916</u>	<u>\$ 81,938,970</u>

**NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**

**F. Fixed Assets (cont.)**

**Component Units**

The following is a summary of changes in the fixed assets for the eight fixed component units.

	Balance \$1,016,000	Additions	Deletions	Balance 12/31/00
Calcasieu Parish Sheriff	\$ 32,036,304	\$ 70,636	\$ 406,777	\$ 32,699,963
Library	9,414,094	102,853	63,325	9,453,622
Community and Piggypound District 2 of Ward 4	<u>31,524,408</u>	<u>933,787</u>	<u>9,789</u>	<u>32,472,406</u>
Total fixed assets	<u>\$ 63,969,206</u>	<u>\$ 1,111,776</u>	<u>\$ 509,891</u>	<u>\$ 63,590,391</u>

**General Fixed Asset  
Account Group (For  
these component  
units above)**

	Balance \$1,751,700	Additions	Deletions	Balance 12/31/00
Land	\$ 1,015,487	\$ —	\$ 6,267	\$ 1,009,220
Buildings	47,104,345	803,490	56,408	47,851,327
Equipment & furniture	15,023,802	323,786	433,427	14,914,161
Construction in progress	<u>218,166</u>	<u>—</u>	<u>9,789</u>	<u>208,377</u>
Total	<u>\$ 63,969,206</u>	<u>\$ 1,111,776</u>	<u>\$ 509,891</u>	<u>\$ 63,590,391</u>

	Calcasieu Parish Sheriff	Airport Authority	West Calcasieu Cameron Hospital
Proprietary Funds			
Land and Buildings	\$ —	\$ 19,887,647	\$ 19,889,564
Equipment/Furniture	320,149	1,191,240	17,355,702
Construction in Progress	—	14,869	8,079,803
Accumulated Depreciation	<u>(189,868)</u>	<u>(70,903,857)</u>	<u>(20,532,396)</u>
Net fixed assets	<u>\$ 130,281</u>	<u>\$ 10,191,819</u>	<u>\$ 24,793,163</u>

## **NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**

### **G. Leases**

#### ***Operating Leases (Primary Government)***

##### ***Barton Coliseum Lease***

On November 16, 1982, the Police Jury granted an exclusive lease to Middle Tennessee State University for a period of ten years commencing December 1, 1982, for use of the Barton Memorial Coliseum and grounds. The university will continue the operations of the Coliseum and will pay for operation and maintenance expenses not to exceed the monies generated from use of the Coliseum and monies appropriated by the Legislature for the operation and maintenance of the Coliseum. On April 1, 1983 the Police Jury renewed the lease for another 10 years.

Also, on March 3, 1995, the Police Jury formalized a prior agreement with Middle Tennessee State University relative to financing a portion of the Barton Coliseum capital improvements. The total improvements financed in 1995 were \$779,354. Additional improvements were financed in 1996, 1999, and 2000 in the amount of \$135,229, \$636,029, and \$61,002 respectively. The outstanding amount is being financed at an annual percentage rate of 8%. At December 31, 2000, the principal balance is \$539,713. \$200,000 per year (less administrative cost) of the ad valorem tax receipts dedicated for the Coliseum will reduce this balance.

##### ***Nelson's Bluff Park Lease***

The Police Jury leased to the Nelson's Bluff Park Commission 33 acres, known as Nelson's Bluff Park, for a period of 25 years. The Commission has the option to renew the lease for one additional period of 25 years. The Commission agreed to care for and maintain the grounds and improvements of the leased premises and to use the leased premises specifically for such activities as related to matters of recreation for the general public in the area served by the lease.

#### ***Component Units***

The discretely presented component unit, West Columbia Cameron Hospital, entered into several lease agreements for financing the acquisition of medical equipment. The accumulated depreciation on such leases was \$680,413 at December 31, 2000. Four other discretely presented component units have entered into capital leases for the purchase of heavy equipment or communications equipment. The following is a schedule of the future minimum lease payments under these capital leases, and the present value of the net minimum lease payments at December 31, 2000:

<b><u>Year Ended December 31,</u></b>	<b><u>West Col- Cameron Hospital</u></b>	<b><u>Other Component Units</u></b>
2001	\$ 831,342	\$ 167,872
2002	388,174	55,368
2003	324,327	28,153
2004	693,420	25,452
2005	204,583	19,452
2006 and thereafter	0	38,904
<b>Total Minimum Lease Payments</b>	<b>3,248,726</b>	<b>305,001</b>
<b>Less: Amount Representing Interest</b>	<b>375,122</b>	<b>42,105</b>
<b>Present Value of Future Minimum Lease Payments</b>	<b>\$ 2,866,604</b>	<b>\$ 262,896</b>

**NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)****G. Leases (cont.)**

West Calcasieu Caneboon Hospital also leases part of the hospital facilities under an operating lease to a provider of inpatient acute care services. The lease term is effective until September 30, 2001. At December 31, 2000, future minimum lease receipts were \$548,125 for the year ending December 31, 2001.

**H. Long-Term Debt****Primary Government**

Long-term Debt as December 31, 2000 consists of the following issues:

*General Obligation Bonds*

\$60,000 - 1982 Jail Study Bonds, Series B due in annual installments of \$2,204 to \$7,373 through June 15, 2002; interest at 10.8% to 10.7% \$ 12,133

*Special Assessments*

The Police Jury has six special assessment bond series outstanding. These bonds were issued to provide bonds for the blacktopping of various parish roads. The Police Jury is required to cover delinquencies with other resources (until the delinquent payments or foreclosure proceeds, if any, are realized) and accordingly is therefore obligated in some manner for this debt. This activity is reported in the Debt Service Paying, Assessments Fund. The latest bond series was issued in 2000 for \$79,785 with a stated rate of interest of 5.25%. The remaining series have interest rates of 6.5%, 5.5% and 5.0%. Total principal outstanding at December 31, 2000 was \$333,863.

The annual requirements to amortize all general obligation bond debt and special assessment debt as of December 31, 2000 are as follows (interest bonds are to follow):

Year	General Obligation Bonds	Special Assessments	Total
2000	\$ 6,779	\$ 86,863	\$ 93,642
2001	6,754	76,674	83,428
2002	0	73,133	73,133
2003	0	45,816	45,816
2004	0	34,644	34,644
2005 & thereafter	0	86,423	86,423
	<u>\$ 12,533</u>	<u>\$ 486,753</u>	<u>\$ 499,286</u>



## NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

### H. Long-Term Debt (cont.)

#### *Revenue Bonds*

\$24,600,000 - 1992 District 4A Revenue Bonds due in annual installments of \$2,000,000 - \$3,770,000 beginning September 1, 1996 through 2002, interest initially set at 1.500% variable rate adjusted weekly	<u>\$ 7,420,000</u>
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*Sales Tax District 4-A, of Calcasieu Parish, Louisiana issued on July 15, 1994 twenty-four million six hundred thousand dollars (\$24,600,000) of Road Improvement Sales Tax Bonds, Series 1994. Proceeds from such bonds are dedicated for improving, maintaining and repairing the parish roads in the district, and reimbursing a portion of the cost heretofore advanced by the Parish for improving these roads.*

*This Bond and the issue of which it forms a part are payable as to both principal and interest solely from and secured by an irrevocable pledge and dedication of the net audits or proceeds of the 2½ of 1-1/2% sales and use tax (the "Tax") now being levied and collected by the issuer pursuant to the Constitution and laws of Louisiana, and in compliance with a special election held therein on July 18, 1992, said Tax to run for a period of ten (10) years from the date of the first levy of the Tax, subject only to the prior payment of the reasonable and necessary costs and expenses of collecting and administering the Tax, and this Bond does not constitute an indebtedness or pledge of the general credit of the issuer or its governing authority within the meaning of any constitutional or statutory provisions relating to the incurring of indebtedness. The Governing Authority of the issuer has covenanted and agreed and does hereby covenant and agree not to discontinue or decrease or permit to be discontinued or decreased the Tax in anticipation of the collection of which this Bond and the issue of which it forms a part have been issued, nor, except as provided in the Indenture, in any way make any change which would diminish the amount of the Tax revenues to be received by the issuer or in any way make any change in the allocation of the proceeds of the Tax which would diminish the amount of said Tax revenues to be received by the issuer until all of the Bonds have been paid in principal and interest, and has further covenanted in and by the Indenture to maintain debt service coverage on the Bonds at least equal to 1.25 times the maximum annual debt service requirements on the Bonds in any future fiscal year.*

*In addition to the pledge of specific revenues, a special reserve of \$2,460,000 was initially pledged and set aside as additional security for the certificates of indebtedness outstanding. The value of this reserve fund, as December 31, 2006, is \$2,460,000. The interest rate made for the bonds is a weekly variable rate and the rate for the initial weekly period was 1.80% per annum.*

*The Police Jury has covenanted itself to certain covenants as described in the Trust Indenture and Letter of Credit. The following trust funds were established pursuant to the issuance of the bonds: (1) Project Fund, (2) Bond Fund - Interest Account, Principal Account, and Letter of Credit Account, (3) Debt Service Reserve Fund, (4) Revenue Fund, (5) Purchase Fund - Re-marketing Account, Liquidity Account, and Interest Payment Account, and (6) Reserve Fund.*

*In connection with the above bond issuance, the Police Jury executed a Debt Service Forward Delivery Agreement with Bank One as trustee and National Westminster Bank PLC as supplier. According to the agreement the supplier was to deposit, in 1994, with the trustee in the Project*

## **NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**

### **H. Long-Term Debt (cont.)**

Fund a facility fee of \$513,800. In return for this fee, the Police Jury will obtain the trust investments from the supplier. The facility fee is restricted in nature and should be utilized in a consistent manner as the bond proceeds.

The annual requirements to amortize all revenue bond debt are as follows:

<b>Year</b>	<b>Principal</b>
2001 .....	3,770,000
2002 .....	3,750,000
	<b>⊗ \$ 7,520,000</b>

⊗ Amounts for interest requirements have not been calculated. Variable interest rate set by Bankers Trust of New York on market rates of AA+ tax exempt bond rates, adjusted weekly. At December 31, 2000 as well as the first week in 2001, the rate was 5.00%. The average rate for the months of December 2000 and January 2001 was 5.63%.

*Changes in Long-Term Debt.* A summary of changes in general long-term obligations is as follows:

	<b>Balance at January 1, 2000</b>	<b>Current Year Additions</b>	<b>Current Year Retirements</b>	<b>Balance at December 31, 2000</b>
General Obligation Debt	\$ 77,519	\$ —	\$ 3,315	\$ 12,185
Revenue Bonds Payable	11,290,000	—	3,770,000	7,520,000
Special Assessment Debt	435,678	79,765	321,500	193,943
Unaudited ETO & Vacation Time Payable (Net Income)	446,123	6,348	—	452,471
<b>Total Changes in Long-Term Debt Account Group</b>	<b>\$ 12,229,319</b>	<b>\$ 86,013</b>	<b>\$ 3,896,815</b>	<b>\$ 8,318,549</b>

There are a number of limitations and restrictions contained in the bond indentures. The Police Jury is in compliance with all significant limitations and restrictions.

### **Component Debt**

1. A number of the special districts included no discrete component unit revenue bonds, general obligation bonds, and other debt outstanding at December 31, 2000. Principal and interest on the bonds are payable from water and sewer collections, other revenues, and ad valorem taxes levied on taxable property within the respective districts. The Police Jury is not legally responsible for the payment of these districts' debt from Police Jury funds in the event of default.

The annual requirements to amortize all component unit debt outstanding as of December 31, 2000, including interest payments of \$53,730,731 are as follows:

**NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**

**H. Long-Term Debt (cont.)**

Year Ending Dec. 31	General Obligation Bonds	Revenue Bonds	Notes/Pools
2001	\$ 3,579,668	\$ 14,138,481	\$ 819,028
2002	3,713,487	6,911,325	—
2003	2,650,128	6,563,563	—
2004	2,516,360	6,416,393	—
2005	2,558,480	5,804,419	—
Thereafter	<u>12,827,791</u>	<u>79,858,388</u>	<u>—</u>
	<u>\$ 27,821,094</u>	<u>\$ 118,690,337</u>	<u>\$ 819,028</u>

The changes in long-term debt account group for the discretely presented component units that are considered to be significant are as follows:

	Beginning of Year	Current Year Additions	Current Year Retirements	End of Year
General Obligation Bonds	\$ 11,918,800	\$ —	\$ 1,748,800	\$ 10,170,000
Revenue Bonds	9,903,860	—	9,903,860	0
Comprehensive Refunding	<u>683,808</u>	<u>538,523</u>	<u>542,860</u>	<u>679,270</u>
Total	<u>\$ 21,958,608</u>	<u>\$ 538,523</u>	<u>\$ 21,642,860</u>	<u>\$ 20,843,270</u>

This is made up of the following component units with general long-term debt account groups:

Library	\$ 9,105,348	\$ 8,390	\$ 828,800	\$ 8,294,340
Sheriff	9,903,860	528,800	9,903,860	528,800
Community Center & Playground District No. 2 of Ward 4	<u>2,949,400</u>	<u>—</u>	<u>528,800</u>	<u>2,920,600</u>
Total	<u>\$ 21,958,608</u>	<u>\$ 538,523</u>	<u>\$ 21,642,860</u>	<u>\$ 20,843,270</u>

- In November, 1997, the Calcasieu Parish Public Library, a discretely presented component unit, issued general obligation bonds to advance refund two previously issued general obligation bonds. The advance refunding met the requirements of an in-substance defeasance and the refunded bonds were removed from the respective financial statement account. The Library issued \$8,428,800 of general obligation bonds to advance refund \$2,925,000 of outstanding bonds originally issued in 1990 and \$1,730,000 of outstanding bonds originally issued in 1991. There is a portion of both of the 1990 and 1991 bonds (\$1,685,000 and \$440,000) that will not be refunded but will continue

## NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)

### III. Long-Term Debt (cont.)

to be retired annually through the year 2005. The cash flow requirements to service the old refunded debt is \$11,688,135. The cash flow requirements to service the new debt is \$11,168,854, which results in a net savings of \$519,281. The present value of the savings is economic gain to the District is \$149,823. There was also accrued interest of \$11,458 on the new debt. There were no scheduled principal payments in 2000 on the "deferred" debt.

### I. Liabilities Payable from Restricted Assets

#### Component Units

Several of the discretely presented component units reflected liabilities payable from restricted assets. The total liability presented was \$616,993 and represents each component unit's liability for customer deposits, interest payable on restricted accounts payable.

### J. Contributed Capital

#### Primary Government

Contributed capital for the primary government consists of \$1,098,026 transferred from the Retrospective Insurance Special Revenue Fund on January 1, 1996 to the Self Insured Health Insurance Fund for additional working capital.

#### Component Units

Contributed capital for the component units consisted of the following:

Grants	\$ 7,564,586
General obligation bonds	4,968,806
Construction/capital projects	11,994,943
Other	182,978
Capitalized interest	362,394
Amortization/Depreciation	<u>(1,361,553)</u>
Total	<u>\$ 23,562,747</u>

Changes to contributed capital for component units were:

Beginning contributed capital	\$ 22,128,977
Cash Contributions:	
Seven District No. 11 of Ward 3	25,172
Wainwright District No. 8 of Ward 3	1,385,059
Noncash Contributions:	
Airport Authority District No. 1	1,858,281
Amortization of Contributed Capital	<u>(133,663)</u>
Residual Transfer from Contributed Capital	
Calcasieu Parish Sheriff	<u>(1,000,000)</u>
Ending Contributed Capital	<u>\$ 23,562,747</u>

## **NOTE III - DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS (CONT.)**

### **K. Reserved Fund Balances and Retained Earnings**

#### ***Primary Government***

The General Fund has a reservation of fund balance for advances in the amount of \$136,627.

All of the debt service funds have reserved fund balances, in the amount of \$1,782,356 used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. (See Note III(1) for a related disclosure.)

There is also a reservation of fund balances for outstanding commitments in the amount of \$1,228,123 for the general fund and special revenue funds.

#### ***Component Units***

The component units have reserved portions of their fund balances for the following reasons: (1) debt service-\$4,121,385, (2) prepaid loans-\$240,286, and (3) project activities-\$3,164,688. Reserved retained earnings was \$3,466,437 and related to debt refinancing, construction and capital outlay expenses.

### **L. Designated Fund Balances**

#### ***Primary Government***

The Public Works Fund and Parks Fund have designated fund balances in the amount of \$26,285,689 and \$1,354,378, respectively, for the purpose of capital improvements.

#### ***Component Units***

The component units have designated portions of their fund balances as follows:

Capital expenditures and/or improvements .....	\$ 5,875,389
Future expenditures (operating or otherwise) .....	\$ 3,831,254

### **M. Prior Period Adjustment**

In 1999 a Restricted Equity Transfer in the amount of \$16,832 was made from the Paving Assessment Debt Service Fund to the Public Works Fund. This transfer was only reflected in the Public Works Fund. It was not reflected in the Debt Service Fund. A prior period adjustment was made to the Paving Assessment Debt Service Fund in order to correct this error.

#### IV. OTHER INFORMATION

##### A. Risk Management

As of August 26, 1991, February 1, 1992, October 26, 1993, and January 1, 1994 the Police Jury began self-insured with regard to workmen's compensation, health insurance, general liability, and unemployment claims, respectively. An internal service fund was established to account for all claims, expenses, and administrative costs related to these self-insured risks. All funds of the Police Jury participate in the program, in addition to various component funds of the Police Jury, as defined by Governmental Accounting Standards Board Statement No. 34—"The Reporting Entity." The Police Jury calculates amounts needed to pay current year expenses and allocates a pro-rata share to each participant based on various base amounts (i.e. asset values, reversed payroll, etc).

H. S. L. I. has been retained for claims administration and control services for the workmen's compensation fund. Employee Benefit Services has been retained for administration and control services for the health insurance fund. The Police Jury will administer the latter funds with the assistance of other professional contractors as needed.

The Police Jury purchases commercial insurance for workmen's compensation, health insurance, and general liability risks. The Police Jury did not have any significant reduction in these three insurance coverages from the 1999 coverage. In addition, for claims covered by the self insurance commercial policies, the amount of settlements did not exceed insurance coverage, for any of the past three years, since the Police Jury has a maximum exposure for each risk.

The workmen's compensation fund purchases commercial insurance to provide stop-loss coverage only. All claims are paid by the Police Jury until an individual claim reaches \$250,000 per year or total claims of \$1.25 million per year. At December 31, 2000, the Police Jury had not reached any stop-loss coverage. The Police Jury did not receive any funds from the second injury fund during 2000, but did receive \$41,339 for amounts received in 2000. The general liability fund purchases commercial insurance for general liability, automobile and property insurance. All claims are paid by the Police Jury up to a maximum of \$25,000/claim or \$225,000 per year. In 2000, the Police Jury received \$83,840 for stop-loss coverage for previous policy years. In 1999, the Police Jury received \$179,838 for stop-loss coverage.

With regard to the health insurance, the Police Jury has purchased both specific stop-loss and aggregate stop-loss coverage. For any one participant, the Police Jury is liable for the first \$100,000 of claims in any one calendar year. The aggregate stop-loss coverage will pay all claims over a maximum amount, which is calculated by multiplying the number of employees covered each month by the monthly stop-loss unit, which is determined by the insurance underwriter. Any claims not paid by the end of the calendar year will be considered in the calculation of next year's stop-loss coverage. The Police Jury received an estimated amount of \$131,678 for stop-loss coverage reimbursement in 1999 of which \$122,890 was received in 2000. In 2000 the Police Jury received \$4,950 in stop-loss coverage and received an additional \$40,838.

The claims liability reported in each of the Self Insured Funds is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount can be reasonably estimated. Claims liability amounts are derived as follows: (1) Workmen's compensation claims are recorded based on both the contract administrator's and the Police Jury's risk manager's estimate of each claim's value, as well as actual subsequent payments, (2) Health insurance and unemployment claims liabilities are estimated based on subsequent disbursement/other information and (3) General liability claims are calculated based on the Police Jury's legal counsel's opinion on the probability of

## NOTE IV - OTHER INFORMATION (CONT.)

### A. Risk Management (cont.)

an impairment of an asset due to litigation and their estimate of that exposure, in addition to analyzing subsequent enforcement information. This information is then reviewed for insurance policy limits and the estimate of liability is reduced for coverage by stop-loss agreements. The Police Jury has not purchased any surplus contracts. Changes in the Police's claims liability amounts are as follows:

	Beginning of Year Liability	Current Year Claims and Changes in Estimate	Claims Payments	Claim's Liability Balance at Year End	
<b>(1) Workmen's Compensation Fund</b>					
1999	\$ 362,410	\$ 1,000,098	\$ (254,669)	\$ 1,107,839	
2000	\$ 1,107,839	\$ 204,109	\$ (538,589)	\$ 881,359	
<b>(2) Health Insurance Fund</b>					
1999	\$ 403,436	\$ 2,388,819	\$ (2,487,380)	\$ 324,875	
2000	\$ 324,875	\$ 2,069,672	\$ (1,928,458)	\$ 325,169	
<b>(3) General Liability Fund</b>					
1999	\$ 382,256	\$ 371,350	\$ (103,253)	\$ 651,353	(a)
2000	\$ 651,353	\$ 134,994	\$ (232,694)	\$ 553,653	(b)
<b>(4) Unemployment Insurance Fund</b>					
1999	\$ 1,625	\$ 22,628	\$ (18,900)	\$ 5,353	(a)
2000	\$ 5,353	\$ 23,974	\$ (21,518)	\$ 7,809	(c)

(a) \$25,000 is reflected in Accounts Payable while \$626,353 is reflected as a liability for self insurance claims.

(b) \$2,355 is reflected in Accounts Payable while \$551,689 is reflected as liability for self insurance claims.

(c) This amount is reflected in Accounts Payable.

CASB Statement 30 Risk Financing Overburden requires that incremental claim adjustment expenses be accrued when applicable. For general liability claims, management has estimated that approximately \$85,400 of incremental expenses will be incurred as a result of potential claim settlements. The majority of these expenses will be insured for outside legal counsel. This amount has been reflected in the self insured claims liability account. Management does not anticipate significant incremental claim adjustment expenses for any health, workmen's compensation or unemployment claims and has accordingly not recorded any additional liability.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

The Police Jury is subject to certain federal, state and local regulations relating to environmental compliance issues. There is a risk that the Police Jury could be found to be in noncompliance with these

## **NOTE IV - OTHER INFORMATION (CONT.)**

### **A. Risk Management (cont.)**

regulations. Should this occur, it may be subject to fines and mandatory remedial actions which may be material to the financial statements. Management has no knowledge of any compliance problems as of the date of the balance sheet.

The government is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the government attorney the resolution of these matters will not have a material adverse effect on the financial condition of the government.

As of December 31, 2000, the Calcasieu Parish Police Jury is a defendant in numerous lawsuits. Thirty-three (33) lawsuits in claims are being defended by outside counsel or by appropriate insurance defense counsel. The suits have arisen in the normal course of operations by the Calcasieu Parish Police Jury. The majority of the lawsuits allege a defect in a parish road.

Utilizing the Financial Accounting Standards Board Statement No. 5 terminology, the Police Jury and District Attorney believe it is probable that the Police Jury will be held liable for approximately \$312,000 in claims for the above claims. This amount is reflected in the Self Insured Retention Service Fund and is after consideration of settlements that should be covered by stop-loss coverage. The Police Jury and its outside counsel are corresponding with the insurance carrier over several cases which were settled and insurance coverage was questionable. Any potential recoveries at this point are not estimable.

### **B. Contingent Liabilities and Commitments**

In the opinion of the Police Jury, as supported by the Police Jury's legal counsel, the likelihood of material liability for the Police Jury resulting from the remaining cases (three of thirty-three cases) being defended by the outside counsel is small (if any) and, in some cases, is not even estimable.

The Calcasieu Parish Police Jury has the following construction commitments as of December 31, 2000:

<b>R.E. Heidt Construction</b>	
Project 2000-02	\$ 193,791
State Project 742-15-0111	60,966
<b>Benecke Development</b>	
Project 2000-05	537,255
<b>Cypress General Contractor</b>	
Project 2000-03	213,190
<b>Otis Elevator - Elevator work</b>	
Priddy Construction	61,239
White Oak Pavilion	168,257
<b>Civil Construction Company</b>	
Project 2000-12	63,817
<b>Total Primary Government</b>	<u>\$ 1,326,755</u>



## **NOTE IV - OTHER INFORMATION (CONT.)**

### **C. Joint Service Agreements**

The Calcasieu Parish Police Jury and the City of Lake Charles entered into a joint service agreement on July 6, 1993, regarding operation responsibility for a consolidated animal control and studies program. The term of the agreement is ten years, commencing January 1, 1993. The City agreed to pay \$180,000 for the first year. Initially, each year thereafter the amount will be adjusted by the C. P. I. rate. The 2000 payment was \$200,440. There are other agreements with various municipalities for animal control services.

The Calcasieu Parish Police Jury and the Calcasieu Parish Sheriff's Office entered into a joint service agreement on June 16, 1994 pertaining to maintenance of building, cleaning supplies, clothing and hygiene supplies for prisoners at the Parish jail facility. The Parish agreed to pay the Sheriff an annual negotiated amount (the 2000 payment was agreed at \$117,117). The term of the agreement is for one year but will be renewed on an annual basis unless notice is given otherwise. In consideration for the payments above described, the Sheriff agrees to provide meals, clothing and hygiene supplies to prisoners. In addition, the Sheriff agrees to provide general buildings and grounds maintenance for Calcasieu Correctional Complex, which includes the Correctional Center and Administrative Building.

The Calcasieu Parish Police Jury, the Fourteenth Judicial District Court, Family and Juvenile Court Division, and Education and Treatment Council, Inc. (ETC) (a private nonprofit corporation) entered into a contractual arrangement in 1995 regarding juvenile care, shelter, evaluation and treatment services. The term of the agreement is for three years commencing on January 1, 1995 and ending December 31, 1998, with an optional extension of (two) three year periods. A total sum of \$351,646 was paid for 2000.

The Louisiana Department of Health and Human Resources (DHHR) operates the Calcasieu Parish Health Unit (a special revenue fund) under an agreement with the Calcasieu Parish Police Jury. The terms of the agreement include an annual payment of \$548,000 to the State. This fund reports this payment and other expenses of the Calcasieu Parish Health Unit.

In June 1995, the Police Jury entered into a "Development Agreement" with St. Charles Gaming Company, Inc. in which the gaming company agreed to pay an initial payment of \$1,000,000 at the opening of the Casino located in the Parish. Each year thereafter, the Parish would receive \$1,000,000 in quarterly payments. The agreement also specified that the parish would receive a boarding fee for each prisoner. In 1996, an amendment was executed to the development agreement whereby twenty-seven percent of the annual payments of \$1,000,000 would be paid to the City of Warlake. In 2000 an amendment relating to boarding fees was executed whereby 2.766% of gross gaming revenues would be paid to the Parish on a monthly basis. In 2000, the Police Jury received \$6,648,783 in boarding fees of which \$1,195,427 was remitted to other government entities. The required annual payment of \$1,000,000 was also received.

Other agencies also entered into agreements with the Police Jury for various maintenance activity during the year.

### **D. Post-Employment Benefits**

The Calcasieu Parish Police Jury does not provide post-employment health care benefits for retired employees. Retirees have the option to participate in the group-plan. Those persons making this election are responsible for 100% of the premium costs.

## **NOTE IV – OTHER INFORMATION (CONT.)**

### **E. Retirement Commitments**

Substantially all Calcasieu Parish Police Jury ("Parish") employees participate in "Plan A" of the Parochial Employees' Retirement System of Louisiana ("System"), a cost-sharing multiple-employer public employee retirement system. The plan was established by the Louisiana legislature in January 1, 1953, by Act 305 of 1952. The system was revised by Act 365 of 1979, effective January 1, 1981, to create the Plan A Fund and Plan B Fund to replace the "regular plan" and the "supplemental plan". Plan B Fund replaced the "regular plan". The system is administered by a Board of Trustees consisting of seven members.

Contributions to the system are made by both employees and the Police Jury as a percentage of salaries. The payroll for Parish employees covered by the system for the year ended December 31, 2000 was \$15,553,475; the Parish's total payroll was \$18,444,328.

It is mandatory that all permanent Parish employees who work at least twenty-eight hours a week participate in the system.

Conced employees are required by Louisiana Statute to contribute 9.5% of total compensation for Plan A. The Parish is required by the same statute to contribute 7.35% of total compensation. The Police Jury's contribution to the system for the years ended December 31, 2000, 1999, and 1998 were \$1,265,092; \$1,186,895; and \$1,369,437 respectively, equal to the 7.35% required contribution for each year.

#### *Plan A Fund Benefits:*

Any member is eligible for normal retirement if he has at least thirty years of creditable service regardless of age, twenty-five years of creditable service and is at least age 55, or ten years of creditable service and is at least age 60.

The retirement benefit is equal to three percent of the member's final average compensation (defined as the average highest consecutive 36 months).

The System also provides death and disability benefits. Benefits and administration of the System is governed by the Louisiana Revised Statutes, Title 33, Sections 6181 through 6215, specifically, and other general laws of the State of Louisiana.

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's December 31, 2000 audit report.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, Post Office Box 14609, Baton Rouge, Louisiana 70809-0609, or by calling (225) 628-1361.

## NOTE IV - OTHER INFORMATION (CONCL)

### IV. Police Jurors' Salaries

Members of the Police Jury are paid a monthly salary. The total amount paid for 2000 follows:

David Abshire	\$ 348
Francis L. Andrepont	14,400
Lawrence August	14,400
Dale M. Bayard	348
Algie Brouss	14,400
Al Broussiers	348
Bruce Clement	14,052
Calvin Collins	14,400
Larry Currie	348
Mike Dandrey	14,052
Ernie Derbortne	14,400
Elizabeth C. Griffin	14,400
Dana Carl Jackson	348
Jerome J. Johnson	348
Chuck Kinkley	14,052
Chris Landry	14,052
Charles S. Mackey, D.D.S.	14,360
Don McDaniel	14,852
Hai McVillie	14,852
Conradus Moon	14,852
Paul Rainwater	348
Sandra Thorne	14,400
Total	<u>\$ 215,701</u>

## V. FEDERAL AND STATE FINANCIAL ASSISTANCE

### A. On-Behalf Payments for Salaries and Benefits

GAAS Statement No. 24 *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance* requires the Police Jury to report in the financial statements on-behalf salary and fringe benefit payments. Supplementary salary payments are made by the state directly to certain groups of employees. The Police Jury is not legally responsible for these salaries. Therefore, the basis for recognizing the revenue and expenditures payments is the actual contribution made by the state. For 2000, the state paid supplemental salaries to the following groups of Primary Government employees: District Court Judges \$654,514, employees of the Registrar of Voters's Office \$76,359, and Justice of the Peace officers and Constables \$11,393. These amounts are reflected in the financial statements as follows: General Fund — \$87,872 and Special Revenue Funds — \$694,514.

#### Component Units

Discretely presented component units included in the Police Jury's reporting entity have also made on-behalf payments for supplemental salaries in the amount of \$695,146. The financial statements have been adjusted to increase revenues and expenditures to reflect these on-behalf payments.





## **GENERAL FUND**

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.



## CALCAGNY PARISH POLICE JURY

## General Fund

## Comparative Balance Sheet

December 31, 2000 and 1999

	2000	1999
<b>ASSETS</b>		
Cash	\$184,190	\$241,836
Investments	13,018,690	13,215,834
Receivables (net of allowance for uncollectibles):		
Taxes	3,982,688	5,446,815
Special assessments	84,834	139,887
Interest receivable	147,878	134,346
Due from other governmental units	146,506	393,540
Due from other funds	53,880	116,739
Due from component units	37,436	35,638
Advanced to other funds	138,627	141,596
Notes receivable	328,718	610,975
Other receivables	112	112
<b>Total assets</b>	<b>\$19,722,979</b>	<b>\$18,489,483</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$154,716	\$211,830
Accrued liabilities	-	31,083
Due to component units	38,306	-
Unfunded revenues	6,058,961	5,831,571
Contingency payable	3,662	-
Other liabilities	369	102,180
<b>Total liabilities</b>	<b>6,455,714</b>	<b>6,877,124</b>
<b>Fund balance:</b>		
Reserved for encumbrances	35,817	11,798
Reserved for advances	158,627	341,866
Reserved for notes receivable	328,718	413,975
Unreserved/unassigned	12,159,817	11,885,883
<b>Total fund balance</b>	<b>13,683,714</b>	<b>13,683,544</b>
<b>Total liabilities and fund balance</b>	<b>\$18,712,815</b>	<b>\$18,489,483</b>



**CALCIFIED PARISH POLICE JURY**  
**General Fund**

*Comparative Statements of Revenues, Expenditures and Changes in Fund Balances*  
*For the fiscal years ended December 31, 2009 and 2008*

	<u>2009</u>	<u>2008</u>
<b>Revenues:</b>		
Taxes:		
Ad valorem	\$ 3,306,002	\$ 3,488,131
Other taxes, penalties and interest	185,348	179,848
Special assessments levied	18,000	40,000
Intergovernmental revenues	1,081,854	1,276,188
Charges for services	51,500	17,687
Fees and forfeitures	184,948	185,164
Interest received on investments	1,756	9,688
Investment income	1,201,508	596,208
Sale of assets	-	1,875
Miscellaneous revenues	<u>379,164</u>	<u>389,287</u>
Total revenues	<u>6,659,212</u>	<u>6,415,341</u>
<b>Expenditures:</b>		
Current:		
Legislative	364,711	318,412
Judicial	348,215	378,136
Police	328,817	313,641
Other general government	2,419,885	2,381,238
Public utility	2,449,669	2,195,847
Health and welfare	27,119	30,343
Economic development and assistance	121,887	106,367
Capital	188,548	89,099
Debt service:		
Principal retirement	3,315	4,119
Interest and bond charges	1,489	2,658
Other expenditures	<u>203,078</u>	<u>181,806</u>
Total expenditures	<u>6,989,431</u>	<u>6,809,427</u>
Excess (deficiency) of revenues over (under) expenditures	<u>669,781</u>	<u>605,914</u>
<b>Other financing sources (uses)</b>		
Operating transfers in	12,500	18,000
Operating transfers out	(1,348,489)	(1,495,391)
Operating transfers to component units	<u>(215,771)</u>	<u>(188,912)</u>
Total other financing sources (uses)	<u>(1,551,760)</u>	<u>(1,666,303)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>688,412</u>	<u>940,521</u>
Fund balance at beginning of year	<u>11,488,368</u>	<u>11,527,922</u>
Fund balance at end of year	<u>\$ 12,176,780</u>	<u>\$ 12,468,443</u>

## CALCAGHETTI PARISH POLICE JURY

## General Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balances - (Other-CAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2000

	Budget	Actual	Variance
<b>Revenues</b>			
Taxes:			
Ad valorem	\$ 3,318,659	\$ 3,348,659	\$ 30,000
Other taxes, penalties and interest	275,000	285,384	10,384
Special assessments levied	-	18,881	18,881
Intergovernmental revenues	875,675	1,051,669	175,994
Charges for services	175,300	177,213	(18,913)
Fees and forfeitures	185,000	188,888	3,888
Interest received on investments	-	7,766	7,766
Investment income	750,000	1,014,733	264,733
Miscellaneous revenues	325,150	379,381	53,815
<b>Total revenues</b>	<u>8,029,684</u>	<u>8,889,731</u>	<u>859,646</u>
<b>Expenditures</b>			
Current:			
Legislative	378,332	366,714	11,618
Judicial	790,438	1,358,293	(567,855)
Electric	187,649	151,581	36,068
Other general government	2,718,838	2,389,676	329,162
Public safety	2,441,383	1,859,997	581,386
Health and welfare	38,000	37,242	758
Economic development and assistance	238,899	134,188	104,711
Capital	285,000	380,781	(95,781)
Debt service:			
Principal retirement	5,315	3,353	-
Interest and fiscal charges	1,289	1,589	-
Other expenditures	302,982	278,884	24,098
<b>Total expenditures</b>	<u>7,321,792</u>	<u>6,863,841</u>	<u>457,951</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>707,892</u>	<u>1,025,890</u>	<u>317,997</u>
<b>Other financing sources (uses)</b>			
Operating transfers in	12,400	13,580	-
Operating transfers out	(1,016,339)	(1,268,488)	(252,149)
Operating transfers to component units	-	(28,273)	(28,273)
<b>Total other financing sources (uses)</b>	<u>(1,003,939)</u>	<u>(1,283,181)</u>	<u>(279,242)</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(296,046)</u>	<u>404,418</u>	<u>699,464</u>
<b>Fund balance at beginning of year</b>	<u>12,951,369</u>	<u>12,811,369</u>	<u>140,000</u>
<b>Fund balance at end of year</b>	<u>\$ 12,655,323</u>	<u>\$ 13,215,787</u>	<u>\$ 560,464</u>





## **SPECIAL REVENUE FUNDS**

### **PUBLIC WORKS FUND**

The Public Works Fund accounts for the proceeds of a special ad valorem tax, sales tax and other revenues dedicated for road and bridge maintenance and improvements. The 1992 Sales Tax Road Improvement Fund is included in the Capital Project Fund section.

### **SOLID WASTE FUND**

The Solid Waste Fund accounts for the proceeds of the half cent sales tax collected for the purpose of collection of solid waste for Wards Two through Eight.

### **HEALTH UNIT**

The Health Unit Fund accounts for the operation of the Parish health unit. Financing is provided by ad valorem taxes, state revenue sharing and other miscellaneous revenues.

### **OFFICE OF JUVENILE JUSTICE SERVICES**

The Office of Juvenile Justice Services accounts for the operation and maintenance of the detention home for juveniles in the parish. Financing is provided by ad valorem taxes, state revenue sharing and Federal and State grants.

### **MOSQUITO CONTROL FUND**

The Mosquito Control Fund accounts for the operation and maintenance of the mosquito control program in the Parish. Financing is provided primarily by ad valorem taxes and state revenue sharing funds.

### **ANIMAL CONTROL FUND**

The Animal Control Fund accounts for the operation and maintenance of the Animal Control Center which polices for stray animals in the Parish and which assists the Calcasieu Parish Health Unit in its rabies control program. Financing is provided by animal care fees, contributions for municipalities, private contributions and transfers from the General Fund and the Health Unit Fund.

### **ADMINISTRATIVE FUND**

The Administrative Fund accounts for the administrative costs of the Administrator's Office, the Division of Finance, Purchasing, and Human Resources. Financing is provided primarily by occupational licenses and administrative fees charged to other funds.

## **PLANNING AND DEVELOPMENT FUND**

The Planning and Development Fund accounts for the operating costs of the planning office which is responsible for administering the zoning and subdivision ordinances. Financing is provided by permits, fees, and transfers from the General Fund.

## **PARKS FUND**

The Parks Fund accounts for the operation of all parks of the parish. Financing is provided primarily by transfers from the General Fund. It also receives gaming revenue from video poker which is used only for non-recurring expenditures.

## **CRIMINAL COURT FUND**

The Criminal Court Fund accounts for the operation of the various Parish courts. Financing is provided by an ad valorem tax, fines and forfeitures, and other miscellaneous sources.

## **OFFICE OF COMMUNITY SERVICES FUND**

The Office of Community Services Fund is used to account for funds obtained to support efforts to alleviate poverty, provide services for the elderly and low income citizens, as well as other community programs. Financing is provided by the Louisiana Department of Labor and other sources.

## **SECTION 8 HOUSING ASSISTANCE PROGRAM FUND**

The Section 8 Housing Assistance Program Fund was created for the purpose of expanding opportunities for rental assistance to lower income families. Financing is provided by the United States Department of Housing and Urban Development.

## **LAJET FUND**

The LAJET (Louisiana Job Employment Training) program is funded by the U.S. Department of Agriculture through the Louisiana Department of Health and Human Services, Food Stamp Division. LAJET is a participant centered, service oriented, statewide effort to provide employment focused services to food stamp recipients in accordance with federal regulations.

## **CALCASIEU WORKFORCE CENTER FUND**

The Calcasieu Workforce Center Fund accounts for the reimbursement to employees for portions of the cost incurred in training certain qualified individuals for jobs. Financing is provided by Federal grants through the Louisiana Department of Labor.

## **INFORMATION SYSTEMS FUND**

The Information Systems Fund accounts for various computer oriented activities needed by the Parish. These activities include management of the Parish computer network and web page, maintenance of the existing GIS program (Geographical Information System), and mapping needs of the Parish.

## **CALCASIEU PARISH ROAD AND DRAINAGE TRUST FUND**

The Calcasieu Parish Road and Drainage Trust Fund accounts for \$1,800,000 per year of ad valorem taxes to be used as matching funds to other public utility efforts toward improvement of major drainage and road problems throughout Calcasieu Parish.

## **CALCASIEU PARISH LAW LIBRARY COMMISSION**

The Calcasieu Parish Law Library Commission accounts for funds received from court costs for the purpose of maintaining a public law library.

## **CIVILIAN AIRPORT FUND**

The Civilian Airport Fund accounts for the operation and maintenance of the Parish Airport. Financing is provided from interest earned.

## **RIVERBOAT FUND**

The Riverboat Fund accounts for all funds received from Riverboat gaming revenues as well as accounting for the uses of such funds.

## **RIVERBOAT RECREATIONAL ENDOWMENT FUND**

The Riverboat Recreational Endowment Fund accounts of the \$1,800,000 initial cash bonus received from the Riverboat. Interest earned on this amount is used to provide grants to the Community Center and Playground Districts and Recreation Districts created by the Police Jury.

## **SPECIAL SERVICE DISTRICT IMPROVEMENT FUND**

The Special Service District Improvement Fund is used to account for the riverboat grant monies received, as well as the grants paid to various special service districts in order to assist these districts in capital needs.

## **PORT INDUSTRIAL PARK DEVELOPMENT**

The Port Industrial Park Development Fund is used to account for the grants received from the General Fund and the Riverboat Fund, along with the related infrastructure improvement expenditures made to enhance economic development within the Park Development.

#### **AIRPORT STUDY FUND**

The Airport Study Fund was used to account for revenues and expenditures associated with the continued study of airport assets throughout the Parish which included recommendations of utilization of these assets. Revenues were comprised of contributions from the Parish, City of Lake Charles, Chennault International Airport, and the Chamber Southeast Louisiana. The account was closed in 2000.

#### **LIBRARY DEBT SERVICE REDUCTION FUND**

The Library Debt Service Reduction Fund was created in 1998 to hold the \$1,000,000 principal transfer received, \$300,000 from the General Fund, and \$500,000 from the Riverboat Fund. The interest income from these monies is transferred annually to the Library Debt Service Fund which in turn reduces the annual parishwide ad valorem tax requirement.

#### **MULTIPURPOSE CENTER CONTRACT POSTAL UNIT**

The Multipurpose Center Contract Postal Unit Fund is used to account for revenues and expenditures of the postal station funded jointly by the Parish City of Lake Charles, and the U.S. Postal Service.

#### **FOOD FOR SENIORS FUND**

The Food for Seniors Fund is used to account for expenditures associated with the distribution of commodities that are received from an outside source, and available to income eligible senior citizens.

#### **LOCAL LAW ENFORCEMENT BLOCK GRANT PROGRAM**

The Local Law Enforcement Block Grant Program was used to account for grants received from the U. S. Department of Justice. The purpose of the program was to enhance security measures for the Calcasieu Parish Courthouse. The program was completed in 2000.

#### **PROJECT IMPACT FUND**

The Project Impact Fund accounts for the administration and implementation of specific programs geared toward making the Parish disaster resistant. Funding is provided through a grant from FEMA.

#### **SWLA EMERGENCY RESPONSE TRAINING CENTER FUND**

The Southwest Louisiana Emergency Response Training Center Fund accounts for the operation, enhancement, maintenance and administrative costs associated with the training center. Financing is provided through a transfer from the General Fund as well as usage fees generated by use of the training center by outside entities.



## **ECONOMIC DEVELOPMENT FUND**

The Economic Development Fund is used to account for revenues received as a result of reimbursements to the Parish from previous development projects in which the Police Jury "insured" funds from various sources. These proceeds will eventually provide for a revolving fund for future economic development efforts.

## **TRANSPORTATION FUND**

The Transportation Fund is used to account for the funds used in the development and operation of the public transit program of the Parish. Funding is primarily provided by federal and state grants as well as funding from the Police Jury.







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**Figure 1**

ASSETS		Liabilities		Equity		Total	
Cash	10,000						
Accounts receivable	20,000						
Inventory	30,000						
Prepaid expenses	10,000						
Property, plant and equipment	100,000						
Intangible assets	10,000						
Other assets	10,000						
<b>Total Assets</b>	<b>190,000</b>						
Accounts payable		10,000					
Notes payable		50,000					
Long-term debt		10,000					
Other liabilities		10,000					
<b>Total Liabilities</b>		<b>80,000</b>					
Common stock			100,000				
Retained earnings			10,000				
<b>Total Equity</b>			<b>110,000</b>				
<b>Total</b>	<b>190,000</b>		<b>190,000</b>				





Source (category) of revenue and (category) of expenditure	Fiscal year ended 2007					
	2007 total	2007 total	2007 total	2007 total	2007 total	2007 total
<b>Other financing sources (uses)</b>						
Operating revenue in						
Operating revenue net	1,479,215	-	-	131,122	423,000	-
Operating revenue from government units	1,000,000	90,000	1,000,000	90,000	-	400,000
Operating revenue from non-government units	-	-	-	-	-	-
Total other financing sources (uses)	1,479,215	90,000	1,000,000	121,122	423,000	400,000
<b>Revenue (category) of revenue and other</b>						
Operating revenue from (under)						
expenditures and other financing uses	1,200,000	1,279,215	1,000,000	400,000	90,000	1,200
Total balance at beginning of year	17,240,420	18,000,000	18,000,000	18,000,000	18,000	18,000
Balanced equity transfer	4,000	-	-	-	-	-
Total balance at end of year	21,240,420	18,000,000	18,000,000	18,000,000	18,000	18,000

(continued)

CHICAGO PUBLIC LIBRARY

Special Revenue Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances

For the fiscal year ended December 31, 2000

(With comparative totals for December 31, 1999)

Revenues	Fund Total	Capital Fund	Official Community Services	Reserve #1 Bidding Program	Library Debt	Information System Fund	Children Reading Center	Children's Read and Write Fund	Total
Taxes	-	2,871,291	-	-	-	-	-	-	2,871,291
All others	-	-	-	-	-	-	-	-	-
Fees	-	-	-	-	-	-	-	-	-
Other grants, donations and interest	-	-	-	-	-	-	-	-	-
Grants and gifts	-	-	-	-	-	-	-	-	-
Intergovernmental revenues	-	1,164,018	1,863,089	-	19,314	1,201,289	-	-	4,247,710
Change in reserves	76,292	-	46,291	-	-	-	62,581	-	185,164
Fine and forfeitures	-	644,231	-	-	-	-	-	-	644,231
Investment income	39,476	119,451	39,449	38,097	2,668	1,678	13,469	-	303,597
Operating revenues	405,448	-	-	-	-	-	-	-	405,448
Sale of assets	-	-	-	-	-	-	-	-	-
Miscellaneous revenues	78	31,128	3,362	28,481	-	1,672	-	-	64,751
Total revenues	781,202	4,085,118	1,950,391	3,136,218	19,986	1,805,499	76,551	-	11,184,965
Expenditures	-	-	-	-	-	-	-	-	-
Current	-	2,598,598	-	-	-	-	-	-	2,598,598
Capital	-	-	-	-	-	-	-	-	-
Transfers and reimbursements	-	-	-	-	-	-	-	-	-
Other general government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Public works	-	-	-	-	-	-	-	-	-
Health and welfare	-	-	1,239,540	-	88,418	1,381,548	-	-	2,709,506
Capital and maintenance	288,348	-	-	-	-	-	-	-	288,348
Business development and assistance	-	-	-	2,108,108	-	-	-	-	2,108,108
Capital outlay	81,131	-	-	-	-	-	48,584	-	129,715
Other expenditures	-	-	-	-	-	-	-	-	-
Total expenditures	1,176,487	2,598,598	1,239,540	2,110,216	88,418	1,381,548	48,584	-	9,613,397



From: (Addition of revenue and profit) expenditure	2011-12	1,07,481	1,05,163	880	19,141	41,554	1,94,429	271,894
Other: Receipting revenue (year)								
Receipting revenue in	20,500	-	18,489	-	-	-	41,889	-
Receipting revenue out	-	-	-	-	-	-	-	1,74,974
Receipting revenue from companies only	-	1,18,508	-	-	-	-	-	-
Receipting revenue from companies only	-	(1,781,812)	-	-	-	-	-	-
From other Receipting revenue (year)	20,500	(1,488,824)	18,489	-	-	-	41,889	(1,468,810)
From: (Addition) of Income and other Receipting revenue year (year)								
Receipting revenue year (year)	(248,189)	1,05,164	18,489	(880)	19,141	44,114	96,157	(171,179)
Receipting revenue and other Receipting revenue	1,23,175	2,17,118	(17,449)	19,491	26,888	118	24,611	1,04,149
Receipting revenue of year	-	-	-	-	-	-	-	-
Receipting revenue	-	-	-	-	-	-	-	-
Total Receipting revenue of year	1,23,175	2,17,118	(17,449)	19,491	26,888	118	24,611	1,04,149
Total Receipting revenue of year	1,23,175	2,17,118	(17,449)	19,491	26,888	118	24,611	1,04,149

(continued)



## Other financing resources:

Operating transfers in	-	-	-	-	-	-
Operating transfers out	-	(1,400)	(1,401,000)	-	-	-
Operating transfers from component units	-	-	-	-	-	-
Operating transfers to component units	-	-	-	-	-	-
Total other financing resource (uses)	-	-	(1,401,000)	-	-	-
	-	(1,400)	(1,401,000)	-	-	-

## Excess (deficiency) of revenues and other financing resources over (under) expenditures including financing uses

(1,400)	(1,400)	(1,401,000)	(4,000)	(1,201)	(1,401,000)	-
(1,400)	(1,400)	(1,401,000)	(4,000)	(1,201)	(1,401,000)	-
Total balance at beginning of year	-	-	-	-	-	-
Available/used transfer	-	-	(1,400)	-	-	-
Total balance at end of year	(1,400)	(1,400)	(1,401,000)	(1,201)	(1,401,000)	-

Continued

**CALCULATED FUNDING POLICY JUNE**  
**Special Interest Study**  
**Combining Statements of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the fiscal year ended December 31, 2000**  
**(1999-comparative totals for December 31, 1999)**

	General Fund Revenue Reductions	Multi-purpose Grants	Road Use District Fund	Project Impact Fund	ERL & Emergency Response Training Center	Economic Development Fund	Board Transportation Fund	Total	
								2000	1999
<b>Revenues</b>									
Total									
All citizens	-	-	-	-	-	-	-	1,103,648	10,736,883
State	-	-	-	-	-	-	-	16,287,481	15,249,138
Other items, penalties and interests	-	-	-	-	-	-	-	860	6,813
Licenses and permits	-	-	-	-	-	-	-	1,097,898	1,499,947
Intergovernmental revenues	-	6,000	-	-	-	1,188	1,281	10,854,408	16,463,110
Charges for services	-	-	-	-	34,962	-	-	1,009,976	1,470,194
Fees and donations	-	-	-	-	-	-	-	884,838	1,076,933
Investment income	12,337	1,474	1,850	183	1,660	67	1	1,081,100	2,090,904
Grants	-	-	-	-	-	-	-	1,026,110	9,507,480
Severance	-	-	-	-	-	-	-	50,000	10,000
Sale of assets	-	-	-	-	-	-	-	1,337,181	864,000
Intergovernmental revenues	-	1,261	-	-	262	-	-	1,523,443	3,643,064
Total revenues	12,337	12,735	1,850	366	43,982	11,877	1,282	26,109,489	31,411,564
<b>Expenditures</b>									
Total									
Admin	-	-	-	-	-	-	-	1,270,603	2,415,681
Admin and publicizing	-	-	-	-	-	-	-	1,481,456	1,680,176
Other general government	-	-	-	-	-	-	-	41,046	10,491
Public works	-	-	-	64,134	114,116	-	-	4,094,006	4,270,000
Public works	-	-	-	-	-	-	-	1,620,466	6,471,179
Health and welfare	-	2,410	14,416	-	-	-	499	5,649,113	6,003,580
Culture and recreation	-	-	-	-	-	-	-	486,149	493,141
Economic development and assistance	-	-	-	-	-	-	-	3,170,011	3,487,106
Capital outlay	-	-	-	-	-	-	-	1,094,111	1,941,179
Other expenditures	-	-	-	-	-	-	-	52,000	150,000
Total expenditures	-	2,410	14,416	64,134	114,116	-	499	16,058,741	41,290,713
Excess (deficiency) of revenues over (excess) expenditures	12,337	10,325	(15,566)	(15,768)	29,866	11,877	783	11,050,748	10,120,851

Other financing sources (debits)

Operating transfers in	7,123	24,344	-	174,880	-	4,344,742	3,111,484
Operating transfers out	-	-	-	-	-	-	(3,114,793)
Operating transfers from components with	-	-	-	-	-	14,866	14,866
Operating transfers to components with	(11,257)	-	-	-	-	(3,081,267)	(3,092,523)
Total other financing sources (debits)	(4,134)	24,344	-	174,880	-	(3,144,729)	(3,171,573)

Excess (deficiency) of revenues and other financing resources (needs) expenditures and other financing resources

19,208	(11,671)	(29,644)	(8,100)	18,887	11,879	20	4,384,287
199,142	24,344	18,499	-	-	-	-	17,071,314
-	-	-	-	-	-	-	(3,136)

Transfers at beginning of year  
Transfers supply needs

199,142	11,128	3,444	(8,100)	18,887	11,879	40	19,044,442
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**CALCAREU PARISH POLICE JURY**  
**Public Works Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

<b>ASSETS</b>	<b>2000</b>	<b>1999</b>
Cash	\$ 1,203,979	\$ 103,878
Investments	23,603,820	26,774,354
Receivables (net of allowances for uncollectibles)		
Taxes	3,186,122	3,083,719
Interest receivable	372,288	350,448
Due from other governmental units	383,171	184,536
<b>Total assets</b>	<b><u>\$ 38,653,400</u></b>	<b><u>\$ 38,554,345</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 614,562	\$ 386,877
Accrued liabilities	88,915	83,041
Due to other funds	1,990	6,883
Due to component units	1,638	-
Deferred revenues	2,660,621	1,832,141
Advances payable	107,066	256,046
Unexpended prior years liability	847,883	554,623
<b>Total liabilities</b>	<b><u>5,030,135</u></b>	<b><u>3,089,794</u></b>
<b>Fund balance:</b>		
Reserved for contingencies	491,967	686,385
Unreserved:		
Designated for capital improvements	26,185,649	17,682,906
Undesignated	17,885,112	8,875,116
<b>Total fund balance</b>	<b><u>24,562,736</u></b>	<b><u>27,104,437</u></b>
 <b>Total liabilities and fund balance</b>	 <b><u>\$ 38,653,400</u></b>	 <b><u>\$ 38,554,345</u></b>

**CALCADO PARISH POLICE JURY**  
**Public Works Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenue:</b>		
Taxes:		
Ad valorem	\$ 1,879,437	\$ 1,879,438
Sales	11,334,244	10,722,884
Intergovernmental revenues	2,379,183	2,200,283
Investment income	2,382,723	836,876
Gaming revenues	891,873	440,181
Sale of assets	65,865	18,730
Miscellaneous revenues	589,579	378,783
Total revenues	<u>19,712,804</u>	<u>16,547,385</u>
<b>Expenditures:</b>		
Current:		
Public safety	761,965	697,436
Public works	9,289,833	8,897,673
Capital	4,793,286	6,383,266
Total expenditures	<u>14,845,084</u>	<u>15,988,375</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,867,720</u>	<u>559,010</u>
<b>Other financing sources (uses)</b>		
Operating transfers in	2,431,368	1,297,583
Operating transfers out	<u>(3,280,089)</u>	<u>(329,089)</u>
Total other financing sources (uses)	<u>1,151,279</u>	<u>1,297,583</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>6,019,000</u>	<u>1,856,593</u>
Fund balance at beginning of year	27,344,429	25,368,496
Residual equity transfer	<u>4,375</u>	<u>18,332</u>
Fund balance at end of year	<u>\$ 33,363,804</u>	<u>\$ 27,344,429</u>



## CALCASIEU PARISH POLICE JURY

## Public Safety Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (This GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Taxes:			
Ad valorem on	\$ 1,853,140	\$ 1,853,185	\$ 45
Sales	5,099,099	11,583,641	6,484,542
Intergovernmental revenues	3,428,592	3,576,000	147,408
Investment income	794,158	2,883,130	2,088,972
Gaming revenues	338,000	438,795	100,795
State of assets	-	63,088	63,088
Miscellaneous revenue	<u>80,000</u>	<u>585,576</u>	<u>505,576</u>
Total revenues	<u>11,493,989</u>	<u>28,540,325</u>	<u>17,046,336</u>
<b>Expenditures:</b>			
Current:			
Public safety	758,380	783,088	24,708
Public works	11,404,549	3,571,358	7,833,191
Capital	<u>13,685,454</u>	<u>4,879,644</u>	<u>8,805,810</u>
Total expenditures	<u>25,848,383</u>	<u>9,234,090</u>	<u>16,614,293</u>
Excess (deficiency) of revenues over (under)-expenditures	<u>(4,354,394)</u>	<u>1,932,235</u>	<u>6,286,629</u>
<b>Other financing sources (uses)</b>			
Operating transfer in	2,400,000	2,470,316	(70,684)
Operating transfer out	<u>(175,000)</u>	<u>(175,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>2,225,000</u>	<u>1,295,316</u>	<u>929,684</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,129,394)</u>	<u>3,227,551</u>	<u>5,356,945</u>
Fund balance at beginning of year	17,647,339	17,647,339	-
Residual equity transfer	<u>-</u>	<u>4,373</u>	<u>4,373</u>
Fund balance at end of year	<u>\$ 15,517,945</u>	<u>\$ 20,879,263</u>	<u>\$ 5,361,318</u>

**CALCASIEU PARISH POLICE JURY**  
**Solid Waste Fund**  
**Comparative Balance Sheet**  
**December 31, 2008 and 1999**

	<u>2008</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 140,081	\$ 181,629
Investments	24,481,284	26,865,147
Contributions (net of allowances for uncollectibles):		
Taxes	491,753	561,043
Interest receivable	<u>274,137</u>	<u>240,794</u>
<b>Total assets</b>	<b><u>\$ 25,383,255</u></b>	<b><u>\$ 31,848,593</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 178,117	\$ 182,100
Accrued liabilities	1,589	1,196
Due to other funds	<u>1</u>	<u>42</u>
<b>Total liabilities</b>	<b><u>179,707</u></b>	<b><u>183,338</u></b>
<b>Fund balance:</b>		
Reserved for contingencies	4,940	-
Unreserved-designated	<u>25,211,170</u>	<u>31,665,255</u>
<b>Total fund balance</b>	<b><u>25,216,110</u></b>	<b><u>31,665,255</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 25,395,817</u></b>	<b><u>\$ 31,848,593</u></b>

## CHICAGO PARISH POLICE JURY

## Solid Waste Fund

Comparative Statements of Revenue, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Tax:		
Sales	\$ 3,071,345	\$ 4,356,110
Intergovernmental revenues	8,000	-
Fines and forfeitures	16,176	1,110
Incidental income	<u>1,626,318</u>	<u>179,888</u>
Total revenues	<u>4,721,839</u>	<u>4,536,908</u>
<b>Expenditures:</b>		
Current:		
Public works	<u>3,704,811</u>	<u>2,878,992</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,017,028</u>	<u>1,657,916</u>
<b>Other financing sources (uses):</b>		
Operating transfers out	<u>(60,000)</u>	<u>(60,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>1,076,186</u>	<u>1,667,995</u>
Fund balance at beginning of year	<u>21,665,544</u>	<u>18,187,649</u>
Fund balance at end of year	<u>\$ 22,741,730</u>	<u>\$ 19,855,644</u>

## CALCASIEU PARISH POLICE JURY

## Solid Waste Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2008

	Budget	Actual	Variance
<b>Revenues:</b>			
Taxes:			
Sales	\$ 4,403,409	\$ 5,545,464	\$ 1,142,055
Intergovernmental revenues	30,000	9,800	(20,200)
Fees and forfeitures	24,000	16,500	(7,500)
Development income	800,000	1,412,893	612,893
Total revenues	<u>5,257,409</u>	<u>6,984,657</u>	<u>1,727,248</u>
<b>Expenditures:</b>			
Current:			
Public works	<u>3,186,794</u>	<u>3,211,721</u>	<u>24,927</u>
Income (deficiency) of revenues over (under) expenditures	<u>2,070,615</u>	<u>3,772,936</u>	<u>1,702,321</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>(80,000)</u>	<u>(80,000)</u>	<u>-</u>
Income (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>2,070,615</u>	<u>3,692,936</u>	<u>1,692,321</u>
Fund balance at beginning of year	<u>21,528,955</u>	<u>21,528,955</u>	<u>-</u>
Fund balance at end of year	<u>\$ 23,599,570</u>	<u>\$ 25,221,891</u>	<u>\$ 1,622,321</u>

**CALCANEI PARISH POLICE JURY**  
**Health Unit Fund**  
**Comparative Balance Sheet**  
**December 31, 2020 and 1999**

<b>ASSETS</b>	<b>2020</b>	<b>1999</b>
Cash	\$ 183,309	\$ 0,825
Investments	4,774,949	3,849,277
Receivables (net of allowances for uncollectibles)		
Taxes	1,881,798	1,714,388
Interest receivable	93,960	44,633
Deferred charge	-	45,800
<b>Total assets</b>	<b><u>\$ 6,859,216</u></b>	<b><u>\$ 5,649,793</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 25,718	\$ 9,849
Accrued liabilities	3,950	3,940
Due to other funds	-	183
Deferred revenues	1,880,708	1,741,783
<b>Total liabilities</b>	<b><u>1,910,404</u></b>	<b><u>1,755,855</u></b>
<b>Fund balance:</b>		
Reserved for contingencies	1,040	-
Unreserved-designated	4,947,472	3,893,948
<b>Total fund balance</b>	<b><u>4,948,512</u></b>	<b><u>3,893,948</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 6,859,216</u></b>	<b><u>\$ 5,649,793</u></b>

**CALCATED FALLS POLICE JURY**  
**Health Unit Fund**

Comparative Statements of Revenue, Expenditures and Changes in Fund Balance  
 For the fiscal years ended December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Taxes:		
Ad valorem	\$ 1,319,243	\$ 1,366,818
Intergovernmental revenues	109,423	109,423
Investment income	344,876	190,285
Miscellaneous revenues	<u>114,761</u>	<u>116,861</u>
Total revenues	<u>2,588,289</u>	<u>2,583,387</u>
<b>Expenditures:</b>		
Current:		
Health and welfare	1,087,198	966,176
Capital	<u>16,828</u>	<u>4,142</u>
Total expenditures	<u>1,083,142</u>	<u>970,318</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,479,147</u>	<u>1,593,069</u>
<b>Other financing sources (uses):</b>		
Operating transfer out	<u>(482,019)</u>	<u>(2,112,080)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,091,819	(518,991)
Fund balance at beginning of year	<u>1,891,646</u>	<u>2,410,176</u>
Fund balance at end of year	<u>\$ 2,983,665</u>	<u>\$ 1,891,185</u>

## CALCASIEU PARISH POLICE JURY

## Health Unit Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance -- (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2008

	Budget	Actual	Variance
<b>Revenues</b>			
Taxes:			
Ad valorem	\$ 1,741,765	\$ 1,743,583	\$ 1,817
Intergovernmental revenues	100,433	100,423	-
Revenues in kind	250,000	212,373	(37,627)
Other license revenues	115,612	174,743	59,131
Total revenues	<u>2,217,810</u>	<u>2,240,723</u>	<u>22,913</u>
<b>Expenditures</b>			
Current:			
Health and welfare	1,110,899	946,671	164,227
Capital	99,800	11,986	87,814
Total expenditures	<u>1,210,699</u>	<u>958,657</u>	<u>252,042</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,007,111</u>	<u>1,282,066</u>	<u>274,955</u>
<b>Other financing sources (uses)</b>			
Operating transfers out	<u>(481,850)</u>	<u>(145,120)</u>	<u>336,730</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>525,261</u>	<u>1,136,946</u>	<u>611,685</u>
Fund balance at beginning of year	<u>3,964,804</u>	<u>3,964,804</u>	<u>-</u>
Fund balance at end of year	<u>\$ 4,490,065</u>	<u>\$ 4,991,752</u>	<u>\$ 501,686</u>

**CALCASAS PARISH POLICE JURY**  
**Office of Juvenile Justice Services**  
**Comparative Balance Sheet**  
**December 31, 2008 and 1999**

	<u>2008</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 63,434	\$ 1,487
Investments	3,363,355	1,801,650
Receivables (net of allowances for uncollectibles)		
Taxes	2,648,331	1,404,149
Inmate receivable	41,349	34,980
Due from other governmental units	38,822	33,983
Other receivables	705	-
<b>Total assets</b>	<b><u>\$ 6,114,296</u></b>	<b><u>\$ 3,272,169</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 34,680	\$ 8,227
Accrued liabilities	34,283	50,543
Deferred revenues	2,648,121	2,452,946
Borrowings payable	-	13,438
<b>Total liabilities</b>	<b><u>2,717,084</u></b>	<b><u>2,525,154</u></b>
<b>Fund balance</b>		
Reserved for contingencies	-	3,912
Unreserved-designated	<u>3,400,442</u>	<u>2,815,495</u>
<b>Total fund balance</b>	<b><u>3,400,442</u></b>	<b><u>2,819,407</u></b>
<b>Total Liabilities and fund balance</b>	<b><u>\$ 6,117,526</u></b>	<b><u>\$ 5,344,561</u></b>



**CALCAGUO PARISH POLICE JURY**  
**Office of Juvenile Justice Services**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 1989 and 1990**

	<u>1990</u>	<u>1989</u>
<b>Revenues</b>		
Taxes:		
Ad valorem	\$ 2,576,538	\$ 2,483,584
Intergovernmental revenues	544,750	400,888
Fees and forfeitures	41,864	31,623
Investment income	266,524	129,807
Miscellaneous revenues	8,842	35,349
Total revenues	<u>3,438,518</u>	<u>3,081,251</u>
<b>Expenditures</b>		
Current:		
Public safety	2,894,720	2,880,200
Capital	<u>        </u>	<u>189,738</u>
Total expenditures	<u>2,894,720</u>	<u>3,069,938</u>
Excess (deficiency) of revenues over (under) expenditures	<u>544,798</u>	<u>26,413</u>
<b>Other financing sources (uses)</b>		
Operating transfer out	<u>(18,147)</u>	<u>        </u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	544,445	26,413
Fund balance at beginning of year	<u>2,918,898</u>	<u>2,652,385</u>
Fund balance at end of year	<u>\$ 3,463,443</u>	<u>\$ 2,918,898</u>

## CALCASIEU PARISH POLICE JURY

## Office of Juvenile Justice Services

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2008

	Budget	Actual	Variance
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 1,403,994	\$ 1,433,699	\$ 2,715
Intergovernmental revenues	484,506	549,089	145,483
Fees and forfeitures	28,500	43,064	13,564
Investment income	80,000	244,183	164,183
Miscellaneous revenues	3,758	8,643	5,285
Total revenues	<u>1,996,758</u>	<u>1,981,687</u>	<u>145,625</u>
<b>Expenditures:</b>			
Current:			
Public safety	4,593,000	3,883,403	2,711,294
Capital	<u>75,000</u>	<u>11,188</u>	<u>63,811</u>
Total expenditures	<u>4,668,000</u>	<u>3,894,592</u>	<u>2,774,691</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,671,242)</u>	<u>488,295</u>	<u>2,501,250</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(48,142)</u>	<u>(48,142)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(2,671,242)</u>	<u>440,153</u>	<u>2,481,207</u>
Fund balance at beginning of year	<u>3,015,811</u>	<u>3,015,811</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,811,227</u>	<u>\$ 3,455,964</u>	<u>\$ 1,460,287</u>

**CALCASIEU PARISH POLICE JURY**  
**Mosquito Control Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 187,700	\$ 4,310
Investments	1,687,340	2,706,541
Receivables (net of allowances for uncollectibles):		
Taxes	1,404,040	1,407,668
Due from other governmental units		37,231
Interest receivable	<u>30,154</u>	<u>37,531</u>
<b>Total assets</b>	<b><u>\$ 4,309,234</u></b>	<b><u>\$ 3,795,871</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 19,800	\$ 4,943
Accrued liabilities	1,498	7,699
Deferred revenues	<u>1,414,081</u>	<u>1,328,286</u>
<b>Total liabilities</b>	<b><u>1,435,379</u></b>	<b><u>1,340,928</u></b>
<b>Fund balance:</b>		
Reserved for encumbrances	361,400	-
Unreserved-undesignated	<u>2,602,261</u>	<u>2,454,943</u>
<b>Total fund balance</b>	<b><u>2,963,661</u></b>	<b><u>2,454,943</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 4,399,040</u></b>	<b><u>\$ 3,795,871</u></b>

**CALCASIEU PARISH POLICE JURY**  
**Biological Control Fund**

*Comparative Statements of Revenue, Expenditures and Changes in Fund Balance*  
*For the fiscal years ended December 31, 2000 and 1999*

**Revenues:****Taxes:**

Ad valorem

\$	1,394,813	\$	1,243,799
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Intergovernmental revenues

82,313	189,794
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Investment income

240,515	88,415
---------	--------

Sale of assets

-	8,338
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Total revenues

<u>1,717,641</u>	<u>1,529,346</u>
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**Expenditures:****Current:**

Health and welfare

<u>1,448,580</u>	<u>1,400,511</u>
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Excess (deficiency) of revenues over (under) expenditures

<u>279,060</u>	<u>128,834</u>
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**Other financing sources (uses):**

Operating transfers in

<u>133,121</u>	<u>130,686</u>
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Excess (deficiency) of revenues and other financing  
sources over (under) expenditures and other financing uses

<u>412,181</u>	<u>259,520</u>
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Fund balance at beginning of year

<u>2,424,352</u>	<u>2,133,993</u>
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Fund balance at end of year

<u>\$ 2,836,533</u>	<u>\$ 2,424,513</u>
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## CALCASIEU PARISH POLICE JURY

## Mosquito Control Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## (Budget and Actual)

For the fiscal year ended December 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Taxes:			
Ad valorem	\$ 1,118,896	\$ 1,118,800	\$ 1,407
Intergovernmental revenues	112,913	108,734	(2,778)
Investment income	110,800	192,812	82,812
Total revenues	<u>1,342,609</u>	<u>1,420,346</u>	<u>77,737</u>
<b>Expenditures</b>			
Current:			
Health and welfare	<u>1,368,287</u>	<u>1,391,500</u>	<u>23,213</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(25,678)</u>	<u>28,846</u>	<u>44,424</u>
<b>Other financing sources (uses)</b>			
Operating transfers in	<u>176,853</u>	<u>181,121</u>	<u>4,268</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(9,825)</u>	<u>27,767</u>	<u>37,592</u>
Fund balance at beginning of year	<u>3,478,042</u>	<u>3,478,042</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,468,217</u>	<u>\$ 3,505,799</u>	<u>\$ 37,582</u>

**CALCAGNI PARKS POLICE JURY**  
**Animal Control Fund**  
**Comparative Balance Sheet**  
**December 31, 2009 and 1999**

	<u>2009</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 11,221	\$ 8,708
Investments	145,564	160,436
Interest receivable	1,753	2,819
Other receivables	<u>80</u>	<u>-</u>
Total assets	<u>\$ 161,568</u>	<u>\$ 170,813</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 22,888	\$ 15,243
Accrued liabilities	8,778	9,678
Due to other funds	<u>32</u>	<u>780</u>
Total liabilities	<u>31,698</u>	<u>25,611</u>
<b>Fund balance:</b>		
Reserved for encumbrances	11,517	-
Unreserved/unassigned	<u>115,547</u>	<u>145,202</u>
Total fund balance	<u>127,064</u>	<u>145,202</u>
Total liabilities and fund balance	<u>\$ 158,762</u>	<u>\$ 170,813</u>

## CALCASIEU PARISH POLICE JURY

## Animal Control Fund

Comparative (Statements of Revenue, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 2000 and 1999

	1999	1999
<b>Revenues:</b>		
Licenses and permits	\$ 199,936	\$ 196,102
Intergovernmental revenues	293,398	298,149
Charges for services	18,498	16,977
Fines and forfeitures	52,017	49,489
Investment income	27,776	17,347
Miscellaneous revenues	25,352	8,911
Total revenues	<u>485,882</u>	<u>487,475</u>
<b>Expenditures:</b>		
Current:		
Public safety	<u>324,340</u>	<u>309,372</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>(145,458)</u>	<u>(115,801)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>413,890</u>	<u>413,890</u>
Excess (Deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(29,568)</u>	<u>(20,881)</u>
Fund balance at beginning of year	<u>168,573</u>	<u>189,373</u>
Fund balance at end of year	<u>\$ 128,804</u>	<u>\$ 168,573</u>

## CALCARESE PARISH POLICE JURY

## Annual Control Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Licenses and permits	\$ 163,000	\$ 150,854	\$ (12,146)
Interpreting animal revenues	213,000	213,390	1,411
Charges for services	9,000	18,000	9,000
Fines and forfeitures	64,000	51,007	(11,993)
Investment income	15,000	24,148	9,148
Miscellaneous revenues	6,500	21,153	14,653
Total revenues	<u>470,500</u>	<u>488,552</u>	<u>18,052</u>
<b>Expenditures:</b>			
Current:			
Public safety	509,500	508,549	(1,000)
Capital outlay	5,000	-	5,000
Total expenditures	<u>514,500</u>	<u>508,549</u>	<u>(5,951)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(43,999)</u>	<u>(19,997)</u>	<u>23,992</u>
<b>Other financing sources (uses)</b>			
Operating transfers in	<u>415,000</u>	<u>415,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(48,999)</u>	<u>(15,000)</u>	<u>33,999</u>
Fund balance at beginning of year	<u>389,873</u>	<u>389,873</u>	<u>-</u>
Fund balance at end of year	<u>\$ 341,874</u>	<u>\$ 374,873</u>	<u>\$ 32,999</u>



**CALCASIEU PARISH POLICE JURY**  
**Administrative Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 104,085	\$ 4,564
Investments	3,570,334	3,149,838
Interest receivable	48,816	68,557
Other receivables	177	-
Total assets	<u>\$ 3,723,412</u>	<u>\$ 3,323,969</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 31,793	\$ 4,779
Accrued liabilities	<u>31,821</u>	<u>28,151</u>
Total liabilities	<u>63,614</u>	<u>32,930</u>
<b>Fund balance:</b>		
Unreserved-undesignated	<u>3,659,798</u>	<u>3,291,039</u>
Total liabilities and fund balance	<u>\$ 3,723,412</u>	<u>\$ 3,323,969</u>

**CALCASIEU PARISH POLICE JURY**  
**Administrative Fund**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Other taxes, penalties and interest	\$ 890	\$ 76,820
Licenses and permits	742,903	798,580
Charges for services	1,034,076	1,281,740
Investment income	367,908	173,718
Miscellaneous revenues	8,379	8,558
Total revenues	<u>2,454,156</u>	<u>2,339,416</u>
<b>Expenditures:</b>		
Current:		
Finance and administration	<u>1,411,836</u>	<u>1,409,176</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,042,320</u>	<u>930,240</u>
<b>Other financing sources (uses):</b>		
Operating transfers out	<u>(2,156,120)</u>	<u>(115,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,113,800)</u>	<u>815,240</u>
Fund balance at beginning of year	<u>5,089,714</u>	<u>4,274,474</u>
Fund balance at end of year	<u>\$ 3,975,914</u>	<u>\$ 5,089,714</u>

## CITY CASHES PARISH POLICE JURY

## Administrative Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Other taxes, penalties and interest	\$ 1,000	\$ 800	\$ (200)
Licenses and permits	760,200	752,950	(7,250)
Charges for services	1,201,583	1,204,576	2,993
Investment income	200,000	164,550	(35,450)
Miscellaneous revenues	8,285	8,172	(113)
<b>Total revenues</b>	<u>2,169,068</u>	<u>2,130,978</u>	<u>(38,090)</u>
<b>Expenditures:</b>			
Current:			
Finance and administrative	1,823,576	1,809,250	14,326
Capital-outlay	400,000	-	400,000
<b>Total expenditures</b>	<u>2,223,576</u>	<u>1,809,250</u>	<u>414,326</u>
<b>Excess (deficiency)-of revenues over (under) expenditures</b>	<u>279,487</u>	<u>962,142</u>	<u>682,655</u>
<b>Other financing sources (uses):</b>			
Operating-transfers-out	<u>(2,209,120)</u>	<u>(2,210,120)</u>	<u>1,000</u>
<b>Excess (deficiency)-of revenues and other financing sources over (under)-expenditures and other financing uses</b>	<u>(1,899,633)</u>	<u>(1,247,978)</u>	<u>651,655</u>
<b>Fund balance at beginning of year</b>	<u>5,317,840</u>	<u>5,317,840</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u><u>\$ 3,418,207</u></u>	<u><u>\$ 4,069,862</u></u>	<u><u>\$ 651,655</u></u>

**CALCAREU PARISH POLICE JURY**  
**Planning and Development Fund**  
**Comparative Balance Sheet**  
**December 31, 2009 and 1999**

	<u>2009</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 67,488	\$ 9,682
Investments	180,412	140,873
Interest receivable	2,042	2,004
Other receivables	<u>36</u>	<u>-</u>
<b>Total assets</b>	<b><u>\$ 271,838</u></b>	<b><u>\$ 252,559</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 9,990	\$ 5,934
Accrued liabilities	9,831	6,258
Due to other funds	<u>-</u>	<u>822</u>
<b>Total liabilities</b>	<b><u>19,821</u></b>	<b><u>12,994</u></b>
<b>Fund balance:</b>		
Unreserved undesignated	<u>251,997</u>	<u>239,565</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 271,838</u></b>	<b><u>\$ 252,559</u></b>

**CALHOUN PARISH POLICE JURY  
Planning and Development Fund**

*Comparative Statements of Revenue, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 2000 and 1999*

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Licenses and permits	\$ 183,195	\$ 184,128
Intergovernmental revenues	70,348	32,158
Charges for services	13,000	13,000
Investment income	23,342	14,174
Miscellaneous revenues	<u>4,355</u>	<u>2,699</u>
Total revenues	<u>273,240</u>	<u>246,059</u>
<b>Expenditures:</b>		
Current:		
Economic development and assistance	<u>768,814</u>	<u>827,633</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(495,574)</u>	<u>(581,574)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>400,000</u>	<u>500,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>12,381</u>	<u>(81,574)</u>
Fund balance at beginning of year	<u>138,786</u>	<u>220,360</u>
Fund balance at end of year	<u>\$ 151,167</u>	<u>\$ 138,786</u>

## CAL-CASHEU PARKER POLICE JURY

## Planning and Development Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
License and permits	\$ 307,300	\$ 300,255	\$ (4,055)
Intergovernmental revenues	26,000	26,000	(000)
Charges for services	13,000	13,000	-
Investment income	10,000	20,707	10,707
Miscellaneous revenues	5,000	4,300	(700)
<b>Total revenues</b>	<u>371,300</u>	<u>375,362</u>	<u>4,062</u>
<b>Expenditures:</b>			
Current:			
Economic development and assistance	871,807	764,870	106,937
Capital outlay	5,000	-	5,000
<b>Total expenditures</b>	<u>876,807</u>	<u>764,870</u>	<u>111,937</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(505,507)</u>	<u>(389,508)</u>	<u>115,999</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>400,000</u>	<u>400,000</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(105,507)</u>	<u>11,500</u>	<u>116,999</u>
<b>Fund balance at beginning of year</b>	<u>133,923</u>	<u>133,923</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 88,416</u>	<u>\$ 145,423</u>	<u>\$ 156,999</u>

**CALCASIEU PARISH POLICE JURY**  
**Parish Police Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 103,748	\$ 9,317
Investments	2,831,314	2,383,895
Interest receivable	24,626	35,080
Other receivables	48	-
Due from other governmental units	83,738	17,890
<b>Total assets</b>	<u>\$ 3,025,794</u>	<u>\$ 2,451,282</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 136,628	\$ 90,258
Accrued liabilities	2,949	1,871
Due to other funds	-	103
Retainage payable	13,886	7,280
<b>Total liabilities</b>	<u>153,463</u>	<u>99,512</u>
<b>Fund balance:</b>		
Reserved for encumbrances	292,764	-
Unreserved:		
Designated for capital improvements	1,314,979	1,314,338
Undesignated	436,549	517,314
<b>Total fund balance</b>	<u>2,461,692</u>	<u>2,120,972</u>
<b>Total liabilities and fund balance</b>	<u>\$ 3,025,794</u>	<u>\$ 2,451,282</u>

**CALGARY PARKER POLICE JURY**  
**Parish Park Fund**

*Comparative Statements of Revenue, Expenditures and Changes in Fund Balance*  
 For the fiscal years ended December 31, 2008 and 1999

<b>Revenues:</b>		
Charges for services	\$ 96,780	\$ 181,759
Investment income	191,872	72,769
Granting revenues	492,649	448,190
Miscellaneous revenue	<u>790</u>	<u>183</u>
Total revenues	<u>781,592</u>	<u>604,902</u>
<b>Expenditures:</b>		
Current:		
Culture and recreation	346,368	414,627
Capital outlay	<u>912,317</u>	<u>342,889</u>
Total expenditures	<u>1,258,685</u>	<u>757,516</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(477,093)</u>	<u>(152,614)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>341,800</u>	<u>281,800</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(135,293)</u>	<u>129,186</u>
Fund balance at beginning of year	<u>2,331,873</u>	<u>2,202,687</u>
Fund balance at end of year	<u>\$ 2,196,580</u>	<u>\$ 2,331,873</u>



## CALCASIEU PARISH POLICE JURY

## Parish Police Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Charges for services	\$ 88,000	\$ 94,283	\$ 10,283
Investment income	75,000	145,134	71,134
Gaming revenues	150,000	416,781	266,781
Incidental/other revenue	-	281	281
<b>Total revenues</b>	<u>\$113,000</u>	<u>\$656,399</u>	<u>\$543,399</u>
<b>Expenditures:</b>			
Current:			
Culture and recreation	140,207	194,447	140,207
Capital outlay	899,800	890,688	89,112
<b>Total expenditures</b>	<u>1,039,907</u>	<u>1,085,135</u>	<u>245,174</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(1,819,907)</u>	<u>(428,736)</u>	<u>414,071</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	281,000	281,000	-
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(798,907)</u>	<u>(147,736)</u>	<u>414,071</u>
<b>Fund balance at beginning of year</b>	<u>2,368,004</u>	<u>2,368,004</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 1,428,787</u>	<u>\$ 2,040,268</u>	<u>\$ 414,071</u>

**CALCASIEU PARISH POLICE FUND**  
**Criminal Court Fund**  
**Comparative Balance Sheet**  
**December 31, 2008 and 1999**

	<u>2008</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 666,817	\$ 668,094
Investments	2,711,968	2,158,300
Receivables (net of allowance for uncollectible):		
Taxes	1,287,723	1,182,369
Interest receivable	30,627	28,812
Due from other governmental units	134,593	18,469
Due from component units	-	18,126
<b>Total assets</b>	<b><u>\$ 4,801,127</u></b>	<b><u>\$ 4,131,390</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 164,376	\$ 75,819
Accrued liabilities	63,976	64,844
Deferred revenues	<u>2,387,720</u>	<u>2,734,998</u>
<b>Total liabilities</b>	<b><u>2,616,072</u></b>	<b><u>2,875,661</u></b>
<b>Fund balance:</b>		
Unreserved-undesignated	<u>2,185,055</u>	<u>1,255,729</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 4,801,127</u></b>	<b><u>\$ 4,131,390</u></b>

## CALCATED FALLS POLICE JURY

## Criminal Court

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 2000 and 1999

	2000	1999
<b>Revenues:</b>		
Taxes:		
Ad valorem	\$ 2,337,287	\$ 2,282,688
Intergovernmental revenues	1,316,838	1,376,684
Fines and forfeitures	643,271	846,408
Investment income	189,451	74,364
Miscellaneous revenues	331,756	484,243
Total revenues	<u>4,698,193</u>	<u>4,753,793</u>
<b>Expenditures:</b>		
Current:		
Salaries	<u>2,769,738</u>	<u>2,652,956</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,928,455</u>	<u>2,110,795</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	-	36,573
Operating transfers from component units	(30,880)	148,888
Operating transfers to component units	<u>(1,782,983)</u>	<u>(1,895,532)</u>
Total other financing sources (uses)	<u>(1,813,863)</u>	<u>(1,810,071)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>114,592</u>	<u>300,683</u>
Fund balance at beginning of year	<u>2,713,851</u>	<u>2,413,178</u>
Fund balance at end of year	<u>\$ 2,828,443</u>	<u>\$ 2,713,851</u>

**CALCAGHESU PARISH POLICE JURY**  
**Criminal Court**

*Schedule of Revenues, Expenditures and Changes in Fund Balance - (Main GAAP Budgetary Basis)*

*Budget and Actual*

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 2,338,711	\$ 2,338,887	\$ 2,338
Intergovernmental revenues	379,377	479,276	99,899
Fees and forfeitures	815,800	784,702	(31,098)
Investment income	110,000	218,930	108,930
Miscellaneous revenues	934,794	882,889	(51,905)
Total revenues	<u>4,684,521</u>	<u>4,361,584</u>	<u>92,816</u>
<b>Expenditures:</b>			
Current:			
Police	<u>4,680,684</u>	<u>4,680,983</u>	<u>72,611</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(786,882)</u>	<u>(21,383)</u>	<u>(76,497)</u>
<b>Other financing sources (uses):</b>			
Operating transfers from component units	<u>175,000</u>	<u>175,000</u>	<u>5,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(79,000)</u>	<u>186,615</u>	<u>176,600</u>
Fund balance at beginning of year	<u>3,690,413</u>	<u>3,690,413</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,971,334</u>	<u>\$ 3,479,438</u>	<u>\$ 176,600</u>

CALCAGUET PARISH POLICE JURY  
Office of Community Services Fund  
Comparative Balance Sheet  
December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 372,314	\$ 317,497
Due from other governmental units	<u>48,336</u>	<u>79,812</u>
<b>Total assets</b>	<b><u>\$ 420,650</u></b>	<b><u>\$ 397,309</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 66,800	\$ 47,809
Accrued liabilities	9,334	9,400
Due to other funds	<u>48,270</u>	<u>13,990</u>
<b>Total liabilities</b>	<b><u>124,399</u></b>	<b><u>71,199</u></b>
<b>Fund balance:</b>		
Reserved for contingencies	1,360	-
Unreserved-undesignated	<u>293,742</u>	<u>226,110</u>
<b>Total fund balance</b>	<b><u>295,102</u></b>	<b><u>226,110</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 420,501</u></b>	<b><u>\$ 397,309</u></b>

**CALCAGUDO PARISH POLICE/JOINT**  
**Office of Community Services Fund**  
*Comparative Statement of Revenue, Expenditures and Changes in Fund Balance*  
 For the fiscal years ended December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Intergovernmental revenues	\$ 1,230,727	\$ 1,038,584
Charges for services	45,251	36,500
Investment income	30,849	10,000
Miscellaneous revenues	21,807	60,811
Total revenues	<u>1,328,634</u>	<u>1,145,895</u>
<b>Expenditures:</b>		
Current:		
Health and welfare	<u>1,329,242</u>	<u>1,051,052</u>
Excess (deficiency) of revenues over (under) expenditures	(606)	94,843
<b>Other financing activities (uses):</b>		
Operating transfers in	<u>68,000</u>	<u>60,580</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	67,394	60,791
Fund balance at beginning of year	<u>221,418</u>	<u>160,619</u>
Fund balance at end of year	<u>\$ 288,812</u>	<u>\$ 221,418</u>

## CALCASIEU PARISH POLICE-JURY

## Office of Community Services Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GrASP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Intergovernmental revenues	\$ 1,196,652	\$ 1,156,455	\$ 40,197
Charges for services	51,864	46,294	15,570
Investment income	7,650	28,548	15,299
Miscellaneous receipts	19,611	20,562	951
Total revenues	<u>1,275,777</u>	<u>1,249,859</u>	<u>25,918</u>
<b>Expenditures:</b>			
Current:			
Health and welfare	<u>1,179,655</u>	<u>1,116,035</u>	<u>63,620</u>
Excess (deficiency) of revenues over (under) expenditures	(100,878)	7,824	108,702
<b>Other financing sources (uses)</b>			
Operating transfers in	<u>81,889</u>	<u>81,889</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(12,889)	81,624	188,513
Fund balance at beginning of year	<u>236,783</u>	<u>236,783</u>	<u>-</u>
Fund balance at end of year	<u>\$ 223,894</u>	<u>\$ 321,389</u>	<u>\$ 97,495</u>

**CALCASIEU PARISH POLICE JURY**  
**Housing Assistance Program**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	<u>\$ 734,846</u>	<u>\$ 943,446</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 5,830	\$ 10,000
Accrued liabilities	1,000	3,600
Due to other governmental units	480,183	531,700
Deferred revenue	176,208	-
Other liabilities	<u>11,542</u>	<u>7,812</u>
Total liabilities	<u>674,663</u>	<u>552,112</u>
<b>Fund balance:</b>		
Unreserved-designated	<u>60,522</u>	<u>80,492</u>
Total liabilities and fund balance	<u>\$ 734,846</u>	<u>\$ 943,446</u>



**CHICAGO PARISH POLICE JURY**  
**Section 8 Housing Assistance Program**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Intergovernmental revenues	\$ 1,803,688	\$ 1,385,462
Investment income	83,187	88,942
Interrillaneous revenues	<u>36,453</u>	<u>3,362</u>
Total revenues	<u>1,923,328</u>	<u>1,477,766</u>
<b>Expenditures:</b>		
Current:		
Economic development and assistance	<u>2,144,183</u>	<u>2,231,649</u>
Excess (deficiency) of revenues over (under) expenditures	(220,855)	(753,883)
Fund balance at beginning of year	<u>89,481</u>	<u>123,148</u>
Fund balance at end of year	<u>\$ 68,626</u>	<u>\$ 47,265</u>

## CALCASHU PARISH POLICE JURY

## Section 2 Housing Assistance Program

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-CAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2009

	Budget	Actual	Variance
<b>Revenues:</b>			
Intergovernmental revenues	\$ 3,226,682	\$ 3,662,663	\$ (435,981)
Investment income	3,000	33,327	40,327
Miscellaneous revenues	-	26,411	26,411
<b>Total revenues</b>	<u>3,229,682</u>	<u>3,722,399</u>	<u>(492,717)</u>
<b>Expenditures:</b>			
Current:			
Economic development and assistance	<u>3,378,311</u>	<u>3,366,209</u>	<u>(12,102)</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(148,629)</u>	<u>(643,810)</u>	<u>(495,181)</u>
<b>Fund balance at beginning of year</b>	<u>934,362</u>	<u>934,364</u>	<u>2</u>
<b>Fund balance at end of year</b>	<u>\$ 785,733</u>	<u>\$ 290,554</u>	<u>\$ (495,179)</u>

**CALCAGNI PARISH POLICE JURY**  
**LAFIT Fund**  
 Comparative Balance Sheet  
 December 31, 2000 and 1999

	<u>1999</u>	<u>2000</u>
<b>ASSETS</b>		
Cash	\$ 41,257	\$ 35,346
Due from other governmental units	8,900	7,800
Due from other funds	8,378	-
Total assets	<u>\$ 58,535</u>	<u>\$ 43,146</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 4,398	\$ 3,300
Accrued liabilities	<u>1,088</u>	<u>1,714</u>
Total liabilities	<u>5,486</u>	<u>5,014</u>
<b>Fund balance:</b>		
Unreserved-unassigned	<u>53,049</u>	<u>38,132</u>
Total liabilities and fund balance	<u>\$ 58,535</u>	<u>\$ 43,146</u>

**CALCASIEU PARISH POLICE FUND  
LAFAYE FUND**

*Comparative Statements of Revenue, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 1999 and 1998*

	<u>1999</u>	<u>1998</u>
<b>Revenues:</b>		
Intergovernmental revenues	\$ 135,704	\$ 129,173
Investment income	<u>1,086</u>	<u>1,008</u>
Total revenues	<u>136,790</u>	<u>130,181</u>
<b>Expenditures:</b>		
Current:		
Health and welfare	<u>69,158</u>	<u>128,965</u>
Excess (deficiency) of revenues over (under) expenditures	67,632	1,216
Fund balance at beginning of year	<u>36,581</u>	<u>35,365</u>
Fund balance at end of year	<u>\$ 104,213</u>	<u>\$ 36,581</u>

## CALCNEIU PARISH POLICE-JURY

## LAJCT Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-CAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Intergovernmental revenues	\$ 239,833	\$ 314,704	\$ (114,521)
Investment income	500	2,866	1,566
Total revenues	<u>239,533</u>	<u>316,714</u>	<u>(111,599)</u>
<b>Expenditures:</b>			
Current:			
Health and welfare	<u>239,833</u>	<u>36,712</u>	<u>159,411</u>
Excess (deficiency) of revenues over (under) expenditures	500	18,342	17,842
Fund balance at beginning of year	<u>33,863</u>	<u>32,863</u>	<u>0</u>
Fund balance at end of year	<u>\$ 34,363</u>	<u>\$ 51,204</u>	<u>\$ 17,841</u>

**CALCAGUDO PARISH POLICE JURY**  
**Caltrans Workforce Center**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 31,887	\$ 21,384
Due from other governmental units	<u>151,100</u>	<u>78,880</u>
<b>Total assets</b>	<b><u>\$ 182,986</u></b>	<b><u>\$ 100,264</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 166,996	\$ 81,589
Accrued liabilities	11,508	11,674
Due to other funds	<u>-</u>	<u>141</u>
<b>Total liabilities</b>	<b><u>178,504</u></b>	<b><u>93,404</u></b>
<b>Fund balance:</b>		
Unreserved-designated	<u>46,770</u>	<u>178</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 182,986</u></b>	<b><u>\$ 100,264</u></b>

**CALCARELI PARISH POLICE JURY**  
*Calcareli Workforce Center*  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2008 and 2009**

	<u>2008</u>	<u>2009</u>
<b>Revenues:</b>		
Intergovernmental revenues	\$ 1,552,314	\$ 1,658,846
Investment income	3,998	3,493
Miscellaneous revenues	<u>3,697</u>	<u>4,582</u>
<b>Total revenues</b>	<u>1,559,009</u>	<u>1,666,921</u>
<b>Expenditures:</b>		
Current:		
Health and welfare	<u>1,518,345</u>	<u>1,646,317</u>
<b>Excess (Deficiency) of revenues over (under) expenditures</b>	40,664	(799)
<b>Fund balance at beginning of year</b>	<u>179</u>	<u>838</u>
<b>Fund balance at end of year</b>	<u><b>\$ 40,732</b></u>	<u><b>\$ 178</b></u>

## CALCASIEU PARISH POLICE JURY

## Catahoula Workforce Center

(Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis))

Budget and Actual

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Improvemental revenues	\$ 1,044,528	\$1,410,115	\$ (1,829,094)
Investment income	1,000	2,978	1,978
Miscellaneous revenues	-	2,602	2,602
Total revenues	<u>1,045,528</u>	<u>1,415,700</u>	<u>(1,825,000)</u>
<b>Expenditures:</b>			
Current:			
Police and welfare	<u>1,044,528</u>	<u>1,458,832</u>	<u>1,811,680</u>
Excess (deficiency) of revenues over (under) expenditures	1,000	(18,132)	\$(1,207)
Fund balance at beginning of year	<u>8,781</u>	<u>8,781</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10,781</u>	<u>\$ (994)</u>	<u>\$ (12,187)</u>



**CALCASIEU PARISH POLICE JURY**  
**Information Systems Fund**  
**Comparative Balance Sheets**  
**December 31, 2009 and 1999**

	<u>2009</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 51,540	\$ 10,000
Investments	51,208	4,119
Interest receivable	1,007	781
<b>Total assets</b>	<u>\$ 103,755</u>	<u>\$ 14,900</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 21,287	\$ 9,388
Accrued liabilities	4,179	5,044
<b>Total liabilities</b>	<u>25,466</u>	<u>14,432</u>
<b>Fund balance:</b>		
Reserved for encumbrances	-	4,000
Unreserved-designated	74,289	19,731
<b>Total fund balance</b>	<u>74,289</u>	<u>23,731</u>
<b>Total liabilities and fund balance</b>	<u>\$ 100,755</u>	<u>\$ 38,163</u>

**CALCASIEU PARISH POLICE JURY**  
**Information Systems Fund**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Investment income	\$ 15,909	\$ 80,104
Charges for services	82,581	-
Miscellaneous revenues	<u>2,981</u>	<u>1,291</u>
Total revenues	<u>98,471</u>	<u>81,395</u>
<b>Expenditures:</b>		
Current:		
Economic development and assistance	<u>483,054</u>	<u>487,818</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(384,583)</u>	<u>(406,419)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>413,000</u>	<u>345,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	58,417	(31,419)
Fund balance at beginning of year	<u>22,618</u>	<u>54,037</u>
Fund balance at end of year	<u>\$ 79,995</u>	<u>\$ 22,618</u>

## CALCASHI PARISH POLICE JURY

## Information Systems Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-Capital Budgetary Fund)

## Budget and Actual

For the fiscal year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Investment income	\$ 7,800	\$ 11,816	\$ 4,016
Charges for services	88,771	81,281	7,490
Miscellaneous revenues	1,200	1,491	291
Total revenues	<u>97,771</u>	<u>94,588</u>	<u>3,183</u>
<b>Expenditures:</b>			
Current:			
Economic development and assistance	<u>495,490</u>	<u>494,221</u>	<u>1,269</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(400,619)</u>	<u>(403,497)</u>	<u>2,878</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>416,000</u>	<u>416,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>5,881</u>	<u>95,503</u>	<u>89,622</u>
Fund balance at beginning of year	<u>27,834</u>	<u>27,834</u>	<u>-</u>
Fund balance at end of year	<u>\$ 33,715</u>	<u>\$ 123,337</u>	<u>\$ 89,622</u>

**CALCATED PARISH POLICE JURY**  
**Calcasieu Parish Bond and Sewerage Trust Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

<b>ASSETS</b>	<u><b>2000</b></u>	<u><b>1999</b></u>
Cash	\$ 281,258	\$ .
Investments	1,676,758	2,341,810
Receivables (net of allowances for uncollectibility)		
Taxes	1,000,000	984,967
Interest receivable	<u>32,138</u>	<u>39,249</u>
<b>Total assets</b>	<b><u>\$ 2,790,156</u></b>	<b><u>\$ 3,365,964</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Due to component units	\$ 329,887	\$ 647,888
Due to other governmental units	79,298	31,877
Deferred revenues	1,000,000	1,000,000
Sewerage payable	<u>13,710</u>	<u>16,911</u>
<b>Total liabilities</b>	<b><u>1,414,548</u></b>	<b><u>1,695,504</u></b>
<b>Fund balance:</b>		
Unreserved/unassigned	<u>1,375,608</u>	<u>1,670,460</u>
<b>Total liabilities and fund balance</b>	<b><u>\$ 2,790,156</u></b>	<b><u>\$ 3,365,964</u></b>

**CHICAGO PARISH POLICE JURY**  
**Columbus Parish Road and Bridge Trust Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>Revenue:</b>		
Taxes:		
Ad valorem	\$ 1,803,800	\$ 1,808,810
Investment income	281,380	100,000
Total revenue	<u>1,205,226</u>	<u>1,708,810</u>
<b>Expenditures:</b>		
Current:		
Public works	<u>1,429,048</u>	<u>1,886,912</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(223,822)</u>	<u>(178,102)</u>
<b>Other financing sources (uses):</b>		
Operating transfers out	<u>(106,718)</u>	<u>(140,000)</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	<u>(330,540)</u>	<u>(318,102)</u>
Fund balance at beginning of year	<u>1,653,326</u>	<u>2,229,721</u>
Fund balance at end of year	<u>\$ 1,322,786</u>	<u>\$ 1,911,619</u>

## CALCASIEU PARISH POLICE JURY

## Calcasieu Parish Road and Drainage Trust Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balances - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 1,000,000	\$ 1,000,000	\$ -
Investment income	-	156,318	156,318
Total revenues	<u>1,000,000</u>	<u>1,156,318</u>	<u>156,318</u>
<b>Expenditures:</b>			
Current:			
Public works	<u>2,277,332</u>	<u>3,244,340</u>	<u>1,067,008</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,277,332)</u>	<u>(1,088,022)</u>	<u>189,310</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(156,318)</u>	<u>(156,318)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,277,332)</u>	<u>(1,244,340)</u>	<u>33,000</u>
Fund balance at beginning of year	<u>3,405,344</u>	<u>3,419,364</u>	<u>-</u>
Fund balance at end of year	<u>\$ 3,141,992</u>	<u>\$ 3,175,024</u>	<u>\$ 33,032</u>

**CLAYTON FARRIS POLICE JURY**  
**Calvinus Parish Law Library Committee**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

<b>ASSETS</b>	<u><b>2000</b></u>	<u><b>1999</b></u>
Cash	\$ 14,800	\$ 28,344
Investments	135,156	101,334
Interest receivable	<u>1,772</u>	<u>1,440</u>
<b>Total assets</b>	<u><b>\$ 151,728</b></u>	<u><b>\$ 131,118</b></u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 3,574	\$ 303
<b>Fund balance:</b>		
Unreserved-undesignated	<u>148,153</u>	<u>131,734</u>
<b>Total liabilities and fund balance</b>	<u><b>\$ 151,728</b></u>	<u><b>\$ 131,777</b></u>

**CALCASIEU PARISH POLICE JURY**  
**Calcasieu Parish Law Library Commission**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Fines and forfeitures	\$ 48,964	\$ 48,583
Investment income	<u>11,872</u>	<u>8,877</u>
Total revenues	<u>60,836</u>	<u>57,460</u>
<b>Expenditures:</b>		
Office expenditures	<u>62,398</u>	<u>62,293</u>
Excess (deficiency) of revenues over (under) expenditures	(1,562)	5,167
Fund balance at beginning of year	<u>153,179</u>	<u>148,179</u>
Fund balance at end of year	<u>\$ 151,617</u>	<u>\$ 153,346</u>



**CALCASIEU PARISH POLICE JURY**  
**Calcasieu Parish Law Library Commission**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)**  
**(Budget and Actual)**  
**For the fiscal year ended December 31, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Fines and forfeitures	\$ 45,250	\$ 48,864	\$ 3,714
Investment income	<u>6,892</u>	<u>9,441</u>	<u>2,449</u>
Total revenues	<u>\$1,200</u>	<u>\$8,435</u>	<u>7,175</u>
<b>Expenditures:</b>			
Other expenditures	<u>68,841</u>	<u>58,882</u>	<u>4,959</u>
Excess (deficiency) of revenues over (under) expenditures	(\$11,763)	(\$27)	11,238
Fund balance at beginning of year	<u>153,743</u>	<u>153,743</u>	<u>-</u>
Fund balance at end of year	<u>\$ 141,980</u>	<u>\$ 163,186</u>	<u>\$ 11,238</u>

**CALCASIEU PARISH POLICE JURY**  
**Civilian Airport Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>1999</u>	<u>2000</u>
<b>ASSETS</b>		
Cash	\$ 26,651	\$ 1,734
Investments	34,500	81,581
Interest receivable	<u>843</u>	<u>1,807</u>
Total assets	<u>\$ 61,994</u>	<u>\$ 85,122</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Unreserved-unassigned	<u>\$ 80,894</u>	<u>\$ 85,122</u>

**CALCASIEU PARISH POLICE JURY**  
**Civilian Airport Fund**

**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2020 and 1999**

	<u>2020</u>	<u>1999</u>
<b>Revenues:</b>		
Investment income	\$ 6,880	\$ 6,336
Miscellaneous revenues	<u>          </u>	<u>6,851</u>
Total revenues	<u>6,880</u>	<u>13,187</u>
<b>Expenditures:</b>		
Other expenditures	<u>11</u>	<u>50,204</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,869</u>	<u>(37,017)</u>
<b>Other financing sources (uses):</b>		
Operating transfers out	<u>(12,200)</u>	<u>(10,880)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(5,331)</u>	<u>(46,907)</u>
Fund balance at beginning of year	<u>85,432</u>	<u>131,895</u>
Fund balance at end of year	<u>\$ 80,101</u>	<u>\$ 84,988</u>

**CALCASIEU PARISH POLICE JURY**  
**Civilian Airport Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GRAP Budgetary Basis)**  
**Budget and Actual**  
**For the fiscal year ended December 31, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Investment income	\$ 4,000	\$ 5,150	\$ 1,150
Miscellaneous revenues	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
Total revenues	<u>9,000</u>	<u>5,150</u>	<u>(3,847)</u>
<b>Expenditures:</b>			
Other expenditures	<u>20,648</u>	<u>10</u>	<u>18,999</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,648)</u>	<u>5,140</u>	<u>15,601</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>(12,800)</u>	<u>(12,800)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(23,810)</u>	<u>(7,660)</u>	<u>15,601</u>
Fund balance at beginning of year	<u>\$1,754</u>	<u>\$1,754</u>	<u>-</u>
Fund balance at end of year	<u>\$ 18,094</u>	<u>\$ 18,094</u>	<u>\$ 15,601</u>

**CALCASIEU PARISH POLICE-JURY**  
**Streetbeat Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 38,807	\$ 3,894
Investments	9,054,540	10,454,377
Interest receivable	97,888	100,643
Other receivable	495,180	731,794
<b>Total assets</b>	<u><b>\$ 9,686,395</b></u>	<u><b>\$ 11,240,708</b></u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 84	\$ -
Due to other governmental units	21,628	14,694
Due to component units	171,274	216,233
<b>Total liabilities</b>	<u><b>192,986</b></u>	<u><b>230,927</b></u>
<b>Fund balance:</b>		
Unreserved-unassigned	9,493,409	11,009,781
<b>Total liabilities and fund balance</b>	<u><b>\$ 9,686,395</b></u>	<u><b>\$ 11,240,718</b></u>

**CALCASHU PARISH POLICE JURY  
Streetfund Fund**

Comparative Statements of Revenue, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 2008 and 2009

	<u>2009</u>	<u>2008</u>
<b>Revenue:</b>		
Investment income	\$ 728,213	\$ 284,178
Gaming revenues	<u>5,843,680</u>	<u>7,187,078</u>
Total revenues	<u>6,571,893</u>	<u>7,471,256</u>
<b>Expenditures:</b>		
Current:		
Public works	<u>3,345,350</u>	<u>2,449,150</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,226,543</u>	<u>4,818,698</u>
<b>Other financing sources (uses):</b>		
Operating transfers out	(2,115,808)	(3,369,836)
Operating transfers to component units	<u>(219,893)</u>	<u>(219,893)</u>
Total other financing sources (uses)	<u>(2,335,701)</u>	<u>(3,589,729)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,448,481)</u>	<u>1,228,969</u>
Fund balance at beginning of year	11,882,181	7,946,303
Residual equity transfer	<u>15,892</u>	<u>-</u>
Fund balance at end of year	<u>\$ 10,449,592</u>	<u>\$ 11,882,181</u>

## CALCASIEU PARISH POLICE JURY

## Sewerage Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## (Budget and Actual)

For the fiscal year ended December 31, 2008

	Budget	Actual	Variance
<b>Revenues:</b>			
Granting revenues	\$ 1,500,000	\$ 4,186,710	\$ 2,686,710
Investment income	280,000	318,710	38,710
Total revenues	<u>1,500,000</u>	<u>4,785,420</u>	<u>3,175,420</u>
<b>Expenditures:</b>			
Current:			
Public works	<u>1,581,710</u>	<u>1,104,452</u>	<u>477,258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>71,290</u>	<u>1,201,140</u>	<u>1,129,850</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	(1,021,000)	(1,021,000)	-
Operating transfers to component units	<u>(200,000)</u>	<u>(200,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(1,221,000)</u>	<u>(1,221,000)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,249,710)</u>	<u>(1,640,850)</u>	<u>1,390,850</u>
Fund balance at beginning of year	10,783,150	10,783,150	-
Revised equity transfers	<u>-</u>	<u>10,800</u>	<u>10,800</u>
Fund balance at end of year	<u>\$ 9,533,440</u>	<u>\$ 9,153,100</u>	<u>\$ 380,340</u>

**CALCAGUDO PARKS POLICE JURY**  
**Riverfront Recreation Enhancement Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 8,882	\$ 28,779
Investments	963,458	963,458
Interest receivable	11,561	18,898
Total assets	<u>\$ 1,084,000</u>	<u>\$ 1,015,135</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Unreserved-designated	<u>\$ 1,084,000</u>	<u>\$ 1,015,135</u>



**CHICAGO PARKS POLICE JURY**  
**Riverbank Recreation Endowment Fund**  
 Comparative Statements of Revenues, Expenditures and Changes in Fund Balance  
 For the fiscal years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>Revenues:</b>		
Investment income	\$ <u>81,016</u>	\$ <u>31,738</u>
<b>Expenditures:</b>		
Current:		
Culture and recreation	<u>68,011</u>	<u>42,809</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>13,005</u>	<u>(11,071)</u>
Fund balance at beginning of year	<u>915,100</u>	<u>926,171</u>
Fund balance at end of year	<u>\$ <u>1,008,105</u></u>	<u>\$ <u>915,100</u></u>

**CLACKAMISH PARISH POLICE JURY**  
**Riverside Recreation Enhancement Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)**  
**Budget and Actual**  
**For the fiscal year ended December 31, 2008**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Investment income	\$ <u>45,000</u>	\$ <u>61,200</u>	\$ <u>17,200</u>
<b>Expenditures:</b>			
Current:			
Culture and recreation	<u>45,810</u>	<u>60,021</u>	<u>(15,811)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>     190</u>	<u>  1,200</u>	<u>  1,200</u>
Fund balance at beginning of year	<u>1,884,544</u>	<u>1,884,540</u>	<u>      4</u>
Fund balance at end of year	\$ <u>1,884,834</u>	\$ <u>1,884,790</u>	\$ <u>     44</u>

**CLACKAMUS PARISH POLICE FUND**  
**Special Services District Improvement Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 4,357	\$ 7,674
Investments	12,956	11,881
Receivables payable	<u>100</u>	<u>104</u>
Total assets	<u>\$ 15,413</u>	<u>\$ 19,659</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Unreserved-unassigned	<u>\$ 15,413</u>	<u>\$ 19,659</u>

**CALCASIEU PARISH POLICE JURY**  
**Special Service District Improvement Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>Revenue:</b>		
Investment Income	\$ <u>1,371</u>	\$ <u>818</u>
<b>Expenditures:</b>		
Current:		
Public works	<u>3,149</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	(1,778)	817
Fund balance at beginning of year	<u>20,912</u>	<u>20,095</u>
Fund balance at end of year	<u>\$ 19,134</u>	<u>\$ 20,912</u>

**CALCISED PARISH POLICE JURY**  
**Special Service District Improvement Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)**  
**Budget and Actual**  
**For the fiscal year ended December 31, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Investment income	\$ 1,000	\$ 1,311	\$ 311
<b>Expenditures:</b>			
Current:			
Police salaries	<u>23,075</u>	<u>3,349</u>	<u>19,726</u>
Excess (deficiency) of revenues over (under) expenditures	(23,075)	(1,838)	19,237
Fund balance at beginning of year	<u>20,182</u>	<u>21,182</u>	<u>-</u>
Fund balance at end of year	<u>\$ 311</u>	<u>\$ 19,344</u>	<u>\$ 19,033</u>

**CALCASIEU PARISH POLICE JURY**  
**Pari Industrial Park Development Fund**  
 Comparative Balance Sheet  
 December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 18,152	\$ 30,385
Investments	6,759	6,871
Interest receivable	<u>75</u>	<u>182</u>
Total assets	<u>\$ 18,481</u>	<u>\$ 37,328</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Unreserved/unassigned	<u>\$ 18,481</u>	<u>\$ 37,328</u>

**CALCANEI PARISH POLICE JURY**  
**Port Industrial Park Development Fund**  
*Comparative Statements of Revenues, Expenditures and Changes in Fund Balance*  
*For the fiscal years ended December 31, 2000 and 1999*

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Investment income	\$ 1,778	\$ 934
<b>Expenditures:</b>		
Capital outlay	-	5,808
Other expenditures	<u>5</u>	<u>3</u>
Total expenditures	<u>5</u>	<u>5,811</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,773</u>	<u>(4,877)</u>
Fund balance at beginning of year	<u>17,334</u>	<u>31,211</u>
Fund balance at end of year	<u>\$ 19,107</u>	<u>\$ 16,334</u>

**CALCASIEU PARISH POLICE JURY****Port Industrial Park Development Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GrASP Budgetary Basis)****Budget and Actual****For the fiscal year ended December 31, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Investment income	\$ 1,000	\$ 1,142	\$ 142
<b>Expenditures:</b>			
Capital outlay	10,000	-	10,000
Other expenditures	<u>0</u>	<u>0</u>	-
Total expenditures	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,000)</u>	<u>1,142</u>	<u>10,142</u>
Fund balance at beginning of year	<u>17,489</u>	<u>17,489</u>	-
Fund balance at end of year	<u>\$ 8,489</u>	<u>\$ 18,631</u>	<u>\$ 10,142</u>



**CALCARELLI PARISH POLICE JURY**  
**Airport Security Fund**  
**Comparative Balance Sheets**  
**December 31, 2008 and 1999**

	<u>2008</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ -	\$ 14,687
Investments	-	66,714
Interest receivable	-	763
<b>Total assets</b>	<u>\$ -</u>	<u>\$ 82,164</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ -	\$ 41,234
<b>Fund balance:</b>		
Unreserved undesignated	-	39,208
<b>Total liabilities and fund balance</b>	<u>\$ -</u>	<u>\$ 80,442</u>

## CALCASIEU PARISH POLICE JURY

## Airport Study Fund

Comparative Statements of Revenue, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 1999 and 1998

	1999	1998
<b>Revenues:</b>		
Inter governmental revenues	\$ -	\$ 18,800
Investment income	<u>4,864</u>	<u>3,312</u>
Total revenues	<u>4,864</u>	<u>31,312</u>
<b>Expenditures:</b>		
Other expenditures	<u>43,883</u>	<u>73,799</u>
Excess (deficiency) of revenues over (under) expenditures	(39,019)	(42,487)
Fund balance at beginning of year	<u>39,019</u>	<u>81,581</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 39,094</u>

## CALCARELLI PARKER POLICE JURY

## Airport Study Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balances - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Investment income	\$ -	\$ 2,691	\$ 2,691
<b>Expenditures</b>			
Other expenditures	<u>\$0,000</u>	<u>\$0,777</u>	<u>(\$0,777)</u>
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,077)	(10,777)
Fund balance at beginning of year	<u>\$0,077</u>	<u>\$0,077</u>	<u>-</u>
<b>Fund balance at end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (10,777)</b>

**CALCAGNI PARISH POLICE JURY**  
**Library Debt Service Reduction Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 176	\$ 1,547
Investments	887,548	863,538
Interest receivable	<u>11,527</u>	<u>70,863</u>
Total assets	<u>\$ 899,251</u>	<u>\$ 885,948</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Unreserved/unassigned	<u>\$ 899,251</u>	<u>\$ 885,948</u>

**CALCATED PARISH POLICE JURY**  
**Library Debt Service Reduction Fund**

*Comparative Statements of Revenues, Expenditures and Changes in Fund Balance*  
*For the fiscal years ended December 31, 2000 and 1999*

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Insurance income	\$ <u>82,157</u>	\$ <u>31,821</u>
 <b>Other financing sources (uses):</b>		
Operating transfers to component units	<u>(62,810)</u>	<u>(41,767)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	39,289	(\$11,946)
Fund balance at beginning of year	<u>993,142</u>	<u>993,094</u>
Fund balance at end of year	\$ <u>995,351</u>	\$ <u>980,148</u>

## CALCADO PARISH POLICE JURY

## Library Debt Service Reduction Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

(Budget and Actual)

For the fiscal year ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Investment income	\$ 45,000	\$ 62,548	\$ 17,548
<b>Other financing sources (uses)</b>			
Operating transfers to component units	<u>(45,000)</u>	<u>(62,548)</u>	<u>(17,548)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-
Fund balance at beginning of year	<u>1,000,000</u>	<u>1,000,000</u>	<u>-</u>
Fund balance at end of year	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>

**CALCASKI PARISH POLICE JURY**  
**Multipurpose Contract Fund Unit**  
**Comparative Balance Sheet**  
**December 31, 2008 and 2009**

	<u>2008</u>	<u>2009</u>
<b>ASSETS</b>		
Cash	\$ 990	\$ 20,286
Receivables	12,778	4,883
Interest receivable	<u>171</u>	<u>30</u>
Total assets	<u>\$ 13,939</u>	<u>\$ 25,200</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 112	\$ 75
Accrued liabilities	<u>817</u>	<u>618</u>
Total liabilities	<u>929</u>	<u>693</u>
<b>Fund balance:</b>		
Unreserved/unassigned	<u>13,010</u>	<u>24,507</u>
Total liabilities and fund balance	<u>\$ 13,939</u>	<u>\$ 25,200</u>

**CALCADA/PARISH POLICE-JURY**  
**Multipurpose Contract Postal Unit**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Intergovernmental revenues	\$ 10,000	\$ 10,500
Investment income	1,479	379
Miscellaneous revenues	<u>1,350</u>	<u>565</u>
Total revenues	<u>12,829</u>	<u>11,444</u>
<b>Expenditures:</b>		
Current:		
Health and welfare	<u>10,313</u>	<u>10,671</u>
Excess (deficiency) of revenues over (under) expenditures	(11,619)	9,811
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>7,018</u>	<u>4,076</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(11,311)	14,893
Fund balance at beginning of year	<u>34,744</u>	<u>10,771</u>
Fund balance at end of year	<u>\$ 13,433</u>	<u>\$ 24,794</u>



## Caldwell Parish Police Jury

## Multipurpose-Contract Fund Unit

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Intergovernmental revenues	\$ 28,112	\$ 10,800	\$ (17,312)
Investment income	800	1,340	540
Miscellaneous revenues	800	1,202	402
<b>Total revenues</b>	<u>38,812</u>	<u>13,342</u>	<u>(25,470)</u>
<b>Expenditures:</b>			
Current:			
Health and welfare	<u>16,796</u>	<u>31,561</u>	<u>14,765</u>
Excess (deficiency) of revenues over (under) expenditures	(8,714)	(18,759)	(10,045)
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>7,338</u>	<u>7,338</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,354	(11,421)	(12,775)
<b>Fund balance at beginning of year</b>	<u>21,461</u>	<u>21,462</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ 22,815</u>	<u>\$ 10,041</u>	<u>\$ (12,774)</u>

## CALCASIEU PARISH POLICE JURY

Fund for Justice Fund  
Comparative Balance Sheet  
December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	<u>\$ 3,891</u>	<u>\$ 31,068</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$ 451	\$ 14
Accrued liabilities	<u>291</u>	<u>188</u>
Total liabilities	<u>1,042</u>	<u>402</u>
Fund balance:		
Unreserved undesignated	<u>2,849</u>	<u>32,458</u>
Total liabilities and fund balance	<u>\$ 3,891</u>	<u>\$ 32,068</u>

## CALCAREE PARISH POLICE JURY

## Fund for Seismic Fund

## Comparative Statements of Revenue, Expenditures and Changes in Fund Balance

For the fiscal years ended December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>Revenue:</b>		
Investment income	\$ <u>1,004</u>	\$ <u>1,008</u>
<b>Expenditures:</b>		
Current:		
Health and welfare	<u>40,418</u>	<u>38,028</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(39,414)</u>	<u>(37,020)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>30,800</u>	<u>41,031</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	<u>(8,614)</u>	<u>3,911</u>
Fund balance at beginning of year	<u>22,458</u>	<u>1,548</u>
Fund balance at end of year	\$ <u>13,844</u>	\$ <u>22,458</u>

## CALCASIEU PARISH POLICE JURY

## Fund for Security Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Investment income	\$ 1,000	\$ 1,004	\$ 4
<b>Expenditures:</b>			
Current:			
Health and welfare	31,534	40,772	(9,238)
Excess (deficiency) of revenues over (under) expenditures	(24,520)	(19,768)	(4,752)
<b>Other financing sources (uses):</b>			
Operating transfers in	20,000	10,000	10,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(4,520)	(9,768)	(5,248)
Fund balance at beginning of year	21,000	21,000	-
Fund balance at end of year	\$ 16,480	\$ 11,232	\$ (5,248)

**CALCAGNES PARISH POLICE JURY**  
**Local Law Enforcement Block Grant Program**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ -	\$ 47,718
Investments	-	56,383
Interest receivable	-	442
<b>Total assets</b>	<u>-</u>	<u>\$ 104,543</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Due to other governmental units	<u>\$ -</u>	<u>\$ 104,543</u>

**CALCAREU PARISH POLICE JURY**  
**Local Law Enforcement Grant Program**  
**Comparative Statement of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2008 and 1999**

	<u>2008</u>	<u>1999</u>
<b>Revenues:</b>		
Investment income	\$ 2,349	\$ 4,161
Miscellaneous revenues	-	439
Total revenues	<u>2,349</u>	<u>4,601</u>
<b>Expenditures:</b>		
Current:		
Judicial	<u>2,349</u>	<u>88,836</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(86,235)</u>
<b>Other financing sources (uses):</b>		
Operating transfers out	-	(26,173)
Operating transfers to component units	-	(23,313)
Total other financing sources (uses)	<u>-</u>	<u>(49,486)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(135,721)
Fund balance at beginning of year	<u>-</u>	<u>135,721</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>

## CALCISED PARISH POLICE JURY

## Local Law Enforcement Grant Program

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Investment income	\$ <u>752</u>	\$ <u>1,297</u>	\$ <u>545</u>
<b>Expenditures:</b>			
Current:			
Judicial	<u>\$2,892</u>	<u>\$7,893</u>	<u>(5,001)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(\$2,140)</u>	<u>(\$6,596)</u>	<u>(\$4,456)</u>
Fund balance at beginning of year	<u>\$2,492</u>	<u>\$2,492</u>	<u>—</u>
Fund balance at end of year	\$ <u>1,271</u>	\$ <u>(4)</u>	\$ <u>(1,271)</u>

**CALCAGNI PARISH POLICE JURY**  
**Project Impact Fund**  
**Comparative Balance Sheet**  
**December 31, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>ASSETS</b>		
Total assets	\$ _____	\$ _____
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Due to other funds	\$15,821	\$ _____
<b>Fund balance:</b>		
Unreserved-unassigned	(15,821)	_____
Total liabilities and fund balance	\$ _____	\$ _____



**CALCATED VALLEY POLICE JURY****Project Impact Fund****Comparative Statements of Revenues, Expenditures and Changes in Fund Balance****For the fiscal years ended December 31, 2009 and 1999**

	<u>2009</u>	<u>1999</u>
<b>Revenues</b>		
Investment income	\$ <u>283</u>	\$ <u>-</u>
<b>Expenditures</b>		
Current:		
Public safety	<u>14,084</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(13,801)	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	\$ <u>(13,801)</u>	\$ <u>-</u>

## CALCASIEU PARISH POLICE JURY

## Project Impact Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Inter-governmental revenues	\$ 14,000	\$ -	\$ (14,000)
Revenues-in-kind	-	285	285
Total revenues	<u>14,000</u>	<u>285</u>	<u>(13,715)</u>
<b>Expenditures:</b>			
Current:			
Public safety	<u>14,000</u>	<u>14,285</u>	<u>(285)</u>
Excess (deficiency) of revenues over (under) expenditures	-	(13,999)	(13,999)
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ (13,999)</u>	<u>\$ (13,999)</u>	<u>\$ (13,999)</u>

**CALCAHESI PARISH POLICE JURY**  
**EMSLA Emergency Response Training Center**  
**Comparative Balance Sheet**  
**December 31, 2009 and 1999**

	<u>2009</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 15,096	\$ -
Investments	54,875	-
Interest receivable	<u>99</u>	<u>-</u>
Total assets -	<u>\$ 70,070</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 18,169	\$ -
Due to other funds	<u>38</u>	<u>-</u>
Total liabilities	<u>18,197</u>	<u>-</u>
<b>Fund balance:</b>		
Reserved for encumbrances	9,843	-
Unreserved-designated	<u>42,704</u>	<u>-</u>
Total fund balance	<u>52,547</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 70,744</u>	<u>\$ -</u>

**CHICAGO PARKER POLICE JURY**  
**SWLA Emergency Response Training Center**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Charges for services	\$ 33,981	\$ -
Investment income	3,888	-
Miscellaneous revenues	<u>161</u>	<u>-</u>
Total revenues	<u>38,030</u>	<u>-</u>
<b>Expenditures:</b>		
Current:		
Public safety	<u>124,138</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(86,108)</u>	<u>-</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>117,000</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>30,892</u>	<u>-</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 30,892</u>	<u>\$ -</u>

**CALCASSO PARISH POLICE JURY**  
**SWALA Emergency Response Training Center**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-CAAP Budgetary Fund)**  
**Budget and Actual**  
**For the fiscal year ended December 31, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Charges for services	\$ 5,520	\$ 34,043	\$ 28,523
Investment income	-	3,457	3,457
Miscellaneous revenues	-	204	204
<b>Total revenues</b>	<u>5,520</u>	<u>41,704</u>	<u>36,184</u>
<b>Expenditures:</b>			
Current:			
Police salary	117,180	119,414	(2,234)
Capital outlay	25,000	-	25,000
<b>Total expenditures</b>	<u>142,180</u>	<u>119,414</u>	<u>22,766</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<u>(136,660)</u>	<u>(77,710)</u>	<u>58,950</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>136,660</u>	<u>136,660</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>-</u>	<u>58,950</u>	<u>58,950</u>
<b>Fund balance at beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance at end of year</b>	<u>\$ -</u>	<u>\$ 58,950</u>	<u>\$ 58,950</u>

**CALCAGNETT PARISH POLICE JURY**  
**Economic Development Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	<u>\$ 31,873</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Unassigned undesignated	<u>\$ 31,873</u>	<u>\$ -</u>

**CALCASIEU PARISH POLICE JURY**  
**Economic Development Fund**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Intergovernmental revenues	\$ 11,804	\$ -
Investment income	<u>81</u>	<u>-</u>
Total revenues	11,871	-
 Fund balance at beginning of year	 <u>-</u>	 <u>-</u>
 Fund balance at end of year	 <u>\$ 11,871</u>	 <u>\$ -</u>

## CALCASIEU PARISH POLICE JURY

## Economic Development Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance—(Non-GAAP Budgetary Basis)  
(Budget and Actual)

For the fiscal year ended December 31, 2008

	Budget	Actual	Variance
<b>Revenues:</b>			
Intergovernmental revenues	\$ -	\$ 11,808	\$ 11,808
Investment income	-	67	68
<b>Total revenues:</b>	-	11,875	11,875
<b>Fund balance at beginning of year</b>	-	-	-
<b>Fund balance at end of year</b>	\$ -	\$ 11,875	\$ 11,875



**CALCASIEU PARISH POLICE JURY**  
**Transportation Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>1999</u>	<u>2000</u>
<b>ASSETS</b>		
Cash	<u>\$ 1,315</u>	<u>\$ _____</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accrued liabilities	<u>\$ _____</u>	<u>\$ _____</u>
<b>Fund balance:</b>		
Unassigned-designated	<u>515</u>	<u>_____</u>
<b>Total liabilities and fund balance</b>	<u><b>\$ 1,830</b></u>	<u><b>\$ _____</b></u>

## CALCAGHETTI PARISH POLICE JURY

## Transportation Fund

Comparative Statements of Revenues, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 2009 and 1999

	2009	1999
<b>Revenues</b>		
Intergovernmental revenues	\$ 1,215	-
Investment income	<u>1</u>	<u>-</u>
Total revenues	<u>1,216</u>	<u>-</u>
<b>Expenditures</b>		
Current:		
Health and welfare	<u>879</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	337	-
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 337</u>	<u>\$ -</u>

## CALCAREO PARISH POLICE JURY

## Transportation Fund

Statement of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

(Budget and Actual)

For the fiscal year ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues:</b>			
Intergovernmental revenues	\$ 87,984	\$ 1,233	\$ (86,751)
Investment income	<u>1</u>	<u>1</u>	<u>1</u>
Total revenues	<u>87,984</u>	<u>1,234</u>	<u>(86,750)</u>
<b>Expenditures:</b>			
Current:			
Debt and sinking	<u>86,989</u>	<u>1</u>	<u>(86,990)</u>
Excess (deficiency) of revenues over (under) expenditures	(1,005)	1,233	2,238
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	1,233	1,233
Fund balance at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1,233</u>	<u>\$ 1,233</u>





## **DEBT SERVICE FUNDS**

### **PAVING ASSESSMENT FUND**

The Paving Assessment Fund is used to account for assessments levied against properties deemed to benefit from public improvements that have been financed by passing certificates of indebtedness. The proceeds from the assessments are used for the payment of long-term debt principal, interest and other related costs incurred by the sale of paving certificates of indebtedness.

### **1992 SALES TAX ROAD IMPROVEMENT FUND**

The 1992 Sales Tax Road Improvement Fund is used to accumulate monies for payment of principal and interest on the revenue bonds dated July 13, 1994. The bonds were issued for the purpose of blacktopping Parish roads within District 4-A.

**CALCULATED FINANCIAL POLICY FUND**

State Service Funds

Consolidated Balance Sheet

December 31, 1999

(With comparative total for December 31, 1998)

Assets	Funding Instruments	1999 State Tax Expenditures	Totals	
			1999	1998
Cash	\$ 166,887	-	166,887	52,756
Receivables (net of allowances for uncollectibles)				
Special assessments	248,773	-	248,773	199,379
Receivables from:				
GSA	-	27,626	27,626	9,887
Bondholders	-	1,663,821	1,663,821	1,627,217
Total receivables	<u>248,773</u>	<u>1,691,447</u>	<u>1,940,300</u>	<u>1,836,483</u>
Liabilities				
Due to component units	6,480	-	6,480	14,299
Advances from other funds	176,627	-	176,627	141,966
Deferred revenues	224,636	-	224,636	233,572
Total liabilities	<u>277,743</u>	<u>-</u>	<u>277,743</u>	<u>389,847</u>
Residuals				
Referred to debt service	<u>31,685</u>	<u>1,689,416</u>	<u>1,721,101</u>	<u>1,056,221</u>
Total liabilities and total referred	<u>31,685</u>	<u>1,689,416</u>	<u>1,721,101</u>	<u>1,446,068</u>







**CALCIFIED PARISH POLICE JURY**  
**Faring Assessment Fund**  
**Comparative Balance Sheet**  
**December 31, 2009 and 1999**

	<u>2009</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 166,267	\$ 321,760
Receivables (net of allowances for uncollectibles)		
Special assessments	<u>248,754</u>	<u>268,128</u>
Total assets	<u>\$ 415,021</u>	<u>\$ 590,878</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Due to component units	\$ 8,189	\$ 16,346
Advances from other funds	176,627	140,546
Accounts payable	<u>224,209</u>	<u>280,810</u>
Total liabilities	<u>409,025</u>	<u>437,702</u>
<b>Fund balance:</b>		
Reserved for debt service	<u>41,486</u>	<u>153,998</u>
Total liabilities and fund balance	<u>\$ 415,021</u>	<u>\$ 591,700</u>

**CALCAGNI PARISH POLICE JURY**  
**Paving Assessment Fund**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Special Assessments levied	\$ 81,127	\$ 151,244
Interest received on investments	34,793	36,880
Investment income	<u>6,864</u>	<u>5,964</u>
Total revenues	<u>122,784</u>	<u>214,188</u>
<b>Expenditures:</b>		
General government:		
Finance and administrative	3,694	3,612
Public services:		
Principal	121,498	80,316
Interest and fiscal charges	<u>59,218</u>	<u>23,311</u>
Total expenditures	<u>184,410</u>	<u>107,239</u>
Excess (deficiency) of revenues over (under) expenditures	(112,305)	110,944
Fund balance at beginning of year	149,998	66,837
Prior period adjustments	(16,841)	-
Revised equity transfer	<u>18,711</u>	<u>-</u>
Fund balance at end of year	<u>\$ 41,464</u>	<u>\$ 183,998</u>

CALCASIEU PARISH POLICE JURY  
1991 Sales Tax Road Improvement Fund  
Comparative Balance Sheet  
December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ -	\$ 49
Revolving loan:		
Cash	27,620	38,867
Investments	<u>1,673,241</u>	<u>1,672,212</u>
Total assets	<u>\$ 1,699,879</u>	<u>\$ 1,699,331</u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Reserved for debt service	<u>\$ 1,699,879</u>	<u>\$ 1,699,331</u>

**CALCADO PARISH POLICE JURY**  
**1990 Sales Tax Road Improvement Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues</b>		
Investment income	\$ 6,440	\$ 34,807
<b>Expenditures</b>		
Debt service:		
Principal	3,770,800	3,770,800
Interest and fiscal charges	451,835	319,634
Total expenditures	<u>4,222,635</u>	<u>4,090,434</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,216,195)</u>	<u>(4,274,887)</u>
<b>Other financing sources (uses)</b>		
Operating transfers in	<u>4,249,871</u>	<u>4,281,871</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,687)	11,154
Fund balance at beginning of year	<u>1,686,170</u>	<u>1,675,185</u>
Fund balance at end of year	<u>\$ 1,684,483</u>	<u>\$ 1,686,339</u>

## CALCASIEU PARISH POLICE JURY

## 1992 State Tax Bond Improvement Fund

## Schedule of Revenues, Expenditures and Changes in Fund Balance - (Non-GAAP Budgetary Basis)

## Budget and Actual

For the fiscal year ended December 31, 2008

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>Revenues</b>			
Investment income	\$ 5,800	\$ 5,440	\$ 360
<b>Expenditures</b>			
Debt service:			
Principal	3,770,880	3,770,880	-
Interest and fiscal charges	600,800	491,335	109,465
Total expenditures	<u>4,370,880</u>	<u>4,262,215</u>	<u>108,665</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,920</u>	<u>18,225</u>	<u>695</u>
<b>Other financing sources (uses)</b>			
Operating transfers in	<u>4,770,880</u>	<u>4,249,833</u>	<u>521,047</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	5,880	(1,463)	(7,343)
Fund balance at beginning of year	<u>1,760,581</u>	<u>1,760,581</u>	-
Fund balance at end of year	<u>\$ 1,771,861</u>	<u>\$ 1,753,198</u>	<u>\$ 18,663</u>







## **CAPITAL PROJECTS FUNDS**

### **COURTHOUSE COMPLEX FUND**

The Courthouse Complex Fund is used to account for the construction of new facilities, the renovation of the existing Parish courthouse and major renovation to the Police Jury Administrative Building.

### **MULTIPURPOSE CENTER FUND**

The Multipurpose Center fund is used to account for continued renovation and general improvement needs related to the Multi-purpose Center and other facilities as health services, social services, and similar functions.

### **PUBLIC WORKS MAINTENANCE FACILITY FUND**

The Public Works Maintenance Facility is used to account for construction of the maintenance facilities of public works. The primary source of revenue is transfers from the Public Works Fund.

### **1992 SALES TAX ROAD IMPROVEMENT FUND**

The 1992 Sales Tax Road Improvement Fund is used to account for two-thirds of the one and a half percent (1-1/2%) sales tax approved by the voters in 1992 and designated for the blacktopping of all parish roads defined as "primary" roads in the tax proposal revenue resolution for Sales Tax District 4-A which encompasses Wards Two through Eight.

### **HEALTH UNIT CONSTRUCTION**

The Health Unit Construction Fund is used to account for the construction costs of major renovations and additions to the Health Unit, as well as construction of a new lab. The primary source of revenue is transfers from the Health Unit Special Revenue Fund.

### **MULLERS BUILDING RENOVATIONS FUND**

The Mullers Renovation Fund was created to account for expenditures relating to the renovation of the Mullers Building. The building was donated to the Calcasieu Parish Police Jury in 1999 by the Muller family.

### **PAVING ASSESSMENT FUND**

The Paving Assessment Fund is used to account for the construction costs of blacktopping, of paving assessment projects and the related special assessments collected during the construction phase.

## **GLOBAL PROJECT FUND**

The Global Project Fund was used to account for the grant monies received from the General Fund, Riverport Fund, and the State of Louisiana. These grants have been given to Global Marine for economic development and were used to fund the cost of road construction and a water line extension. This account was closed in 2010.

## **SENIOR CITIZENS CENTER**

The Senior Citizens Center Fund is used to account for the construction of a facility to be used for senior activities as well as the administrative offices of the Office of Community Services division of the Police Jury.

## **JUVENILE JUSTICE CONSTRUCTION FUND**

The Juvenile Justice Construction Fund is used to account for the construction of a training and education center for the Office of Juvenile Justice Services. This project is federally funded through a pass through grant of the Louisiana Commission on Law Enforcement.



# CALCULATED EXPENSE POLICY 1997

## Capital Project Funds

Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances

For the fiscal year ended December 31, 2009

(plus comparative totals for December 31, 1999)

Revenues	Overseas Completions Fund	State/Corporate Contributions Fund	Public Works Maintenance Facilities Fund	1997 Sales Tax Bond Interest and Fund	Sales Taxation Fund	Permit Assessment Fund	State Loan Guarantee Fund	Capital Revenues and Other Expenditure Deficit
Total	-	-	-	2,114,000	-	-	-	-
State	-	-	-	-	-	24,000	-	-
Special revenues from intergovernmental programs	-	-	-	-	-	-	-	-
Intergovernmental grants	197,349	19,400	4,591	194,756	1,400	-	13,794	943
Investment earnings	-	-	-	4,884	4,884	-	-	-
Total revenues	197,349	19,400	4,591	2,114,000	5,000	24,000	13,794	943
Expenditures								
Public works	-	-	-	943,000	-	-	-	-
Health and welfare	-	-	-	-	-	-	-	-
Charitatively	197,349	2,000	19,000	1,000,000	-	194,000	94,000	5
Other expenditures	45	-	-	-	-	-	-	-
Total expenditures	197,400	2,000	19,000	1,000,000	-	194,000	94,000	5
Excess (deficiency) of revenues over (under) expenditures	19,949	17,400	15,591	1,114,000	5,000	24,000	13,794	938
Other financing sources (uses)								
Operating transfers to	2,114,000	-	-	-	-	-	-	-
Operating transfers to	-	(11,000)	-	(4,400,000)	-	-	-	-
Special revenues from	-	-	-	-	-	24,000	-	-
Special revenues from	-	-	-	-	-	19,000	-	-
Transfers financing investment	2,114,000	(11,000)	-	(4,400,000)	-	24,000	-	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	2,114,000	(11,000)	-	(4,400,000)	-	43,000	-	-
Fund balance at beginning of year	19,949	19,400	15,591	2,000,000	48,000	-	(13,794)	11,000
Revised fund balance	-	-	-	-	-	-	-	(2,000)
Fund balance at end of year	1,161,000	28,400	15,591	5,200,000	52,000	-	14,794	-

	Respectively, Institute Construction Fund	Respectively, Institute Culture Center Fund	Results 2000	Results 1999
<b>Revenues</b>				
Taxes	-	-	103,94,000	1005,000
Rents	-	-	24,000	20,000
Special assessments levied	-	-	-	1,00,000
Intergovernmental income	-	-	-	1,00,000
Investment income	200	20	1,00,000	1,00,000
Gifts/gratuities received	-	-	10,000	1,000
Total revenues	200	20	1,04,94,000	1,12,00,000
<b>Expenditures</b>				
Public works	-	-	40,00,000	40,00,000
Health and welfare	-	1,000	1,000	11,000
Capital outlay	12,000	10,000	2,40,00,000	14,00,00,000
Other expenditures	-	-	500	1,000
Total expenditures	12,000	11,000	2,40,40,500	14,01,11,000
Excess (deficiency) of revenues over funds expenditures	(11,800)	(9,000)	64,93,500	6,11,12,000
<b>Other financing resources (uses)</b>				
Operating transfers in	40,000	11,000	2,00,00,000	3,00,00,000
Operating transfers out	-	-	(40,00,000)	(40,00,000)
Special assessments levied previously	-	-	50,000	10,000
Total other financing resources (uses)	40,000	11,000	2,00,50,000	2,70,00,000
Excess (deficiency) of revenues and other financing resources over funds expenditures	28,200	2,000	2,00,93,500	24,81,12,000
Fund balance at beginning of year	-	1,00,000	4,00,00,000	1,00,00,000
Revised equity transfer	-	-	(10,000)	-
Fund balance at end of year	28,200	1,01,000	4,00,83,500	1,24,81,12,000



**CALCATED PARISH POLICE-JURY**  
**Courthouse Complex Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 230,448	\$ 4,378
Investments	2,081,386	107,580
Interest receivable	<u>24,262</u>	<u>383</u>
Total assets	<u>\$ 3,403,614</u>	<u>\$ 122,676</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 7,049	\$ 4,448
Retainage payable	<u>4,528</u>	<u>27,108</u>
Total liabilities	<u>11,577</u>	<u>31,448</u>
<b>Fund balance:</b>		
Unreserved-unassigned	<u>3,421,008</u>	<u>88,947</u>
Total liabilities and fund balance	<u>\$ 3,403,614</u>	<u>\$ 122,676</u>

**CALCAREO PARISH POLICE JURY**  
**Courthouse Complex Fund**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Taxes:		
Sales	\$ -	\$ 160
Investment income	<u>127,089</u>	<u>1,433</u>
Total revenues	<u>127,089</u>	<u>1,593</u>
<b>Expenditures:</b>		
Capital outlay	187,573	384,544
Other expenditures	<u>89</u>	<u>-</u>
Total expenditures	<u>187,662</u>	<u>384,544</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(65,573)</u>	<u>(379,951)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>1,120,118</u>	<u>458,008</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	1,054,545	78,057
Fund balance at beginning of year	<u>88,887</u>	<u>9,830</u>
Fund balance at end of year	<u>\$ 1,143,438</u>	<u>\$ 87,887</u>



**CALCADA FAIRFAX POLICE JURY**  
**Multipurpose Center Fund**  
**Comparative Balance Sheet**  
**December 31, 2008 and 1999**

<b>ASSETS</b>	<u><b>2008</b></u>	<u><b>1999</b></u>
Cash	\$ 21,204	\$ 24,122
Investments	288,758	288,628
Interest receivable	<u>1,496</u>	<u>1,472</u>
<b>Total assets</b>	<u><b>\$ 311,458</b></u>	<u><b>\$ 314,222</b></u>
<b>LIABILITIES AND FUND BALANCE:</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 1,472	\$ -
<b>Fund balance:</b>		
Reserved for encumbrances	12,978	-
Unreserved-undesignated	<u>294,002</u>	<u>294,222</u>
<b>Total fund balance</b>	<u><b>306,978</b></u>	<u><b>294,222</b></u>
<b>Total liabilities and fund balance</b>	<u><b>\$ 311,458</b></u>	<u><b>\$ 314,222</b></u>

**CALCASIEU PARISH POLICE JURY**  
**Multipurpose Center Fund**

*Comparative Statements of Revenue, Expenditures and Changes in Fund Balance*  
For the fiscal years ended December 31, 1999 and 1998

	<u>1999</u>	<u>1998</u>
<b>Revenue:</b>		
Investment income	\$ 18,000	\$ 7,293
<b>Expenditures:</b>		
Capital outlay	3,661	3,664
Other expenditures	01	-
Total expenditures	<u>3,672</u>	<u>3,664</u>
Excess (deficiency) of revenues over (under) expenditures	<u>14,328</u>	<u>4,289</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>(21,208)</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(6,880)</u>	<u>4,289</u>
Fund balance at beginning of year	<u>203,422</u>	<u>203,135</u>
Fund balance at end of year	<u>\$ 206,559</u>	<u>\$ 207,424</u>

**CALCAGNI PARK POLICE JURY**  
**Public Works Maintenance Facility Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>1999</u>	<u>2000</u>
<b>ASSETS</b>		
Cash	\$ 40,612	\$ 34,250
Investments	-	31,004
Interest receivable	-	401
<b>Total assets</b>	<u><b>\$ 40,612</b></u>	<u><b>\$ 65,655</b></u>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Unreserved-designated	<u><b>\$ 40,612</b></u>	<u><b>\$ 65,655</b></u>

**CALCISED PARKS POLICE-JURY**  
**Public Works Maintenance Facility Fund**  
*Comparative Statements of Revenue, Expenditures and Changes in Fund Balance*  
*For the fiscal years ended December 31, 2000 and 1999*

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Investment income	\$ 4,377	\$ 4,580
<b>Expenditures:</b>		
Current:		
Public safety	-	11,608
Capital outlay	26,580	21,717
Other expenditures	21	-
Total expenditures	<u>26,798</u>	<u>41,325</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(22,421)</u>	<u>(36,745)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>-</u>	<u>286,008</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(22,421)</u>	<u>149,263</u>
Fund balance at beginning of year	<u>73,748</u>	<u>(87,413)</u>
Fund balance at end of year	<u>\$ 51,327</u>	<u>\$ 61,850</u>

**CALCASIEU PARISH POLICE JURY**  
**1990 Sales Tax Road Improvement Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

<b>ASSETS</b>	<b>2000</b>	<b>1999</b>
Cash	\$ 441,751	\$ 14,370
Investments	2,271,269	474,764
Receivables (net of allowance for uncollectible):		
Taxes	981,501	1,110,010
Interest receivable	20,541	25,689
Restricted assets:		
Cash	548,058	64,879
Investments	1,460,000	2,460,000
Interest receivable	33,462	19,811
<b>Total assets</b>	<b><u>\$ 4,804,530</u></b>	<b><u>\$ 4,377,534</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 58,540	\$ 134,503
Refunds payable	48,750	531,806
<b>Total liabilities</b>	<b><u>\$ 10,290</u></b>	<b><u>\$ 666,309</u></b>
<b>Fund balance:</b>		
Reserved for encumbrances	168,515	-
Unreserved/undesignated	4,157,507	3,691,427
<b>Total fund balance</b>	<b><u>\$ 1,326,022</u></b>	<b><u>\$ 3,691,427</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 1,336,312</u></b>	<b><u>\$ 4,377,736</u></b>

**CALCASIEU PARISH POLICE JURY**  
**1990 Sales Tax Road Improvement Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balances**  
**For the fiscal years ended December 31, 1989 and 1988**

	<u>1989</u>	<u>1988</u>
<b>Revenues:</b>		
Taxes:		
Sales	\$ 10,046,490	\$ 9,612,447
Investment income	210,736	361,456
Miscellaneous revenues	<u>4,884</u>	<u>-</u>
Total revenues	<u>10,462,110</u>	<u>10,013,903</u>
<b>Expenditures:</b>		
Current:		
Public works	682,181	471,546
Capital outlay	<u>1,828,251</u>	<u>11,208,942</u>
Total expenditures	<u>2,510,432</u>	<u>11,780,488</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,951,678</u>	<u>(1,766,585)</u>
<b>Other financing sources (uses):</b>		
Operating transfers out	<u>(4,349,813)</u>	<u>(4,282,871)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	3,601,865	(5,069,456)
Fund balance at beginning of year	<u>3,881,427</u>	<u>8,951,183</u>
Fund balance at end of year	<u>\$ 7,483,292</u>	<u>\$ 3,881,427</u>

**CALCAGNI PARISH POLICE JURY**  
**Health Unit Construction Fund**  
**Comparative Balance Sheet**  
**December 31, 1999 and 1998**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 397,173	\$ 28,327
Investments	1,774,973	2,058,415
Interest receivable	<u>25,458</u>	<u>24,112</u>
Total assets	<u>\$ 1,797,604</u>	<u>\$ 2,090,854</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ 171,362	\$ 182,363
Retainage payable	<u>-</u>	<u>45,515</u>
Total liabilities	<u>171,362</u>	<u>227,878</u>
<b>Fund balance:</b>		
Unreserved-undesignated	<u>1,626,242</u>	<u>1,862,976</u>
Total liabilities and fund balance	<u>\$ 1,797,604</u>	<u>\$ 2,090,854</u>

**CALCAREUS PARKER POLICE JURY**  
**Health Unit Construction Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2009 and 1999**

	<u>2009</u>	<u>1999</u>
<b>Revenue:</b>		
Investment income	\$ 152,718	\$ 35,718
<b>Expenditures:</b>		
Capital outlay	<u>348,207</u>	<u>1,002,491</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$216,509</u>	<u>\$973,219</u>
<b>Other financing sources (uses)</b>		
Operating transfers in	<u>-</u>	<u>2,741,583</u>
Excess (deficiency) of revenue and other financing sources over (under) expenditures and other financing uses	<u>(216,509)</u>	<u>1,768,369</u>
<b>Fund balance at beginning of year</b>	<u>1,836,871</u>	<u>61,582</u>
<b>Fund balance at end of year</b>	<u><b>\$ 1,620,362</b></u>	<u><b>\$ 1,836,951</b></u>



**CALCASSIN PARISH POLICE JURY**  
**Mallory Building Renovation Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Cash	\$ 21,450	\$ 11,709
Investments	28,418	28,711
Interest receivable	<u>100</u>	<u>100</u>
<b>Total assets</b>	<b><u>\$ 50,114</u></b>	<b><u>\$ 40,789</u></b>
<b>LIABILITIES AND FUND BALANCE</b>		
Fund balance:		
Unreserved/undesignated	<u>\$ 50,114</u>	<u>\$ 40,789</u>

**CALCASIEU PARISH POLICE JURY**  
**Mailers Building Restoration Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>Revenues:</b>		
Investment income	\$ 1,443	\$ 1,406
Minor/Incidental revenues	<u>6,890</u>	<u>1,850</u>
Total revenues	<u>\$ 8,333</u>	<u>\$ 3,256</u>
<b>Expenditures:</b>		
Other expenditures	<u>8</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	\$ 8,325	\$ 3,254
Fund balance at beginning of year	<u>40,789</u>	<u>71,894</u>
Fund balance at end of year	<u>\$ 49,114</u>	<u>\$ 45,789</u>

**CALCAREO PARISH POLICE JURY**  
**Paving Assessment Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Special Assessments levied	\$ <u>24,328</u>	\$ <u>23,781</u>
<b>Expenditures:</b>		
Capital outlay	<u>104,200</u>	<u>143,334</u>
Excess (deficiency) of revenues over (under) expenditures	(79,872)	(119,553)
<b>Other financing sources (uses):</b>		
Special assessment bond proceeds	<u>79,705</u>	<u>119,543</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-
Fund balance at beginning of year	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>

**CALCAREU PARISH POLICE JURY**  
**Global Water and Road Extension Project**  
**Comparative Balance Sheet**  
**December 31, 2008 and 1999**

<b>ASSETS</b>	<u><b>2008</b></u>	<u><b>1999</b></u>
Cash	\$ -	\$ 13
Due from other governmental units	<u>-</u>	<u>211,000</u>
Total assets	<u>-</u>	<u>\$ 211,013</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ -	\$ 26
Due to other funds	-	134,998
Retainage payable	<u>-</u>	<u>69,158</u>
Total liabilities	<u>-</u>	<u>195,182</u>
<b>Fund balance:</b>		
Unassigned undesignated	<u>-</u>	<u>15,417</u>
Total liabilities and fund balance	<u>\$ -</u>	<u>\$ 211,013</u>

**CALCULUS PARK POLICE JURY**  
**Global Water and Road Extension Project**  
*Comparative Statements of Revenues, Expenditures and Changes in Fund Balance*  
*For the fiscal years ended December 31, 2000 and 1999*

	<u>2000</u>	<u>1999</u>
<b>Revenues:</b>		
Intergovernmental revenues	\$ -	\$ 461,600
Investment income	<u>367</u>	<u>16,739</u>
Total revenues	<u>367</u>	<u>478,339</u>
<b>Expenditures:</b>		
Capital outlay	<u>5</u>	<u>1,239,734</u>
Excess (deficiency) of revenues over (under) expenditures	362	(761,395)
Fund balance at beginning of year	11,447	751,442
Residual equity transfer	<u>(13,489)</u>	<u>-</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ 12,447</u>

**CALCASIEU PARISH POLICE JURY**  
**Senior Citizens Center**  
**Comparative Balance Sheet**  
**December 31, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>ASSETS</b>		
Cash	<u>\$ _____</u>	<u>\$ 31,000</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities:</b>		
Accounts payable	\$ _____	\$ 13,348
Accrued liabilities	_____	1,160
Total liabilities	_____	14,508
<b>Fund balance:</b>		
Unreserved-unassigned	_____	(1,160)
<b>Total liabilities and fund balance</b>	<u>\$ _____</u>	<u>\$ 11,400</u>

## CALCASIEU PARISH POLICE JURY

## Jailer - Citizens Center

Comparative Statement of Revenue, Expenditures and Changes in Fund Balance  
For the fiscal years ended December 31, 2008 and 1999

	<u>2008</u>	<u>1999</u>
<b>Revenues:</b>		
Intergovernmental revenues	\$ -	\$ 634,452
Investment income	<u>31</u>	<u>2,094</u>
Total revenues	<u>31</u>	<u>636,546</u>
<b>Expenditures:</b>		
Current:		
Health and welfare	2,534	15,869
Capital outlay	<u>18,382</u>	<u>809,632</u>
Total expenditures	<u>20,916</u>	<u>825,501</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(20,885)</u>	<u>(188,955)</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>21,208</u>	<u>28,158</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>1,140</u>	<u>(160,797)</u>
Fund balance at beginning of year	<u>(1,140)</u>	<u>123,162</u>
Fund balance at end of year	<u>\$ -</u>	<u>\$ (1,140)</u>

**CALCASIEU PARISH POLICE JURY**  
**Juvénile Justice-Construction Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>1999</u>
<b>ASSETS</b>	
Cash	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>	
Fund balance:	
Unreserved-unassigned	<u>\$ -</u>



**CALCARELLI PARISH POLICE JURY**  
**Juvenile Justice Construction Fund**  
**Comparative Statements of Revenue, Expenditures and Changes in Fund Balance**  
**For the fiscal years ended December 31, 2008 and 1999**

	<u>2008</u>	<u>1999</u>
<b>Revenues:</b>		
Investment income	\$ 354	\$ -
<b>Expenditures:</b>		
Capital outlay	<u>12,482</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(12,128)</u>	<u>-</u>
<b>Other financing sources (uses):</b>		
Operating transfers in	<u>40,145</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>27,995</u>	<u>-</u>
Fund balance at beginning of year	<u>-</u>	<u>-</u>
Fund balance at end of year	<u>\$ 27,995</u>	<u>\$ -</u>





## **INTERNAL SERVICE FUNDS**

### **WORKMEN'S COMPENSATION SELF-INSURED FUND**

The Workmen's Compensation Self-Insured Fund accounts for the receipt of premiums and expenditures for claims and administrative cost for the Parish's self-insured workmen's compensation program.

### **SELF-INSURED HEALTH INSURANCE FUND**

The Self-Insured Health Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's self-insured program of health insurance.

### **SELF-INSURED LIABILITY/PROPERTY INSURANCE FUND**

The Self-Insured Liability/Property Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's self-insured program of liability and property insurance.

### **SELF-INSURED UNEMPLOYMENT INSURANCE FUND**

The Self-Insured Unemployment Insurance Fund accounts for the receipt of premiums and expenditures for claims and administrative costs for the Parish's self-insured program of unemployment insurance.

# CALCULATED FARMER INSURANCE FUND

Internal Service Funds

Combining Balance Sheet

December 31, 1999

(With comparative data for December 31, 1998)

ACCOUNT	December 31, 1999		December 31, 1998	
	Debit	Credit	Debit	Credit
<b>Assets:</b>				
Cash and cash equivalents	24,000	50,000	15,000	50,000
Investments	1,254,000	4,300,000	780,000	8,000,000
Receivables	24,000	10,000	1,000	10,000
Prepaid expenses	10,000	-	10,000	-
Fixed assets	1,000,000	4,000,000	780,000	4,000,000
<b>Liabilities and Equity:</b>				
Current liabilities				
Accounts payable	1,000	1,000	1,000	1,000
Accrued liabilities	-	-	-	-
Liability for self-insurance claims	10,000	10,000	10,000	10,000
Long-term liabilities				
Liability for self-insurance claims	780,000	270,000	-	780,000
Retainables	990,000	270,000	1,000	1,000,000
<b>Equity:</b>				
Combined capital	-	1,000,000	-	1,000,000
Retained earnings - combined	1,000,000	1,000,000	990,000	1,000,000
Retained equity	1,000,000	1,000,000	990,000	1,000,000
<b>Total liabilities and fund equity</b>	<b>1,000,000</b>	<b>4,000,000</b>	<b>780,000</b>	<b>4,000,000</b>

**CHICAGO POLICE AFB**  
Internal Service Funds

Outstanding Liabilities (Accounts Payable,  
and Charges in Prepaid Expenses)

For the fiscal year ended December 31, 2009  
(which incorporates audit for December 31, 1999)

	Accounts Payable	Self-Insured Funds	Self-Insured Liability Property Insurance	Self-Insured Unemployment Insurance	Total	
					2009	2008
<b>Operating revenues</b>						
Revenues	1,000,000	2,000,000	1,100,000	80,000	4,180,000	4,300,000
<b>Operating expenses</b>						
Administrative expenses	11,000	110,000	50,000	-	271,000	280,000
Personnel expenses	1,800,000	1,800,000	1,800,000	-	5,400,000	5,500,000
Benefit payments	11,700	2,000,000	180,000	11,000	2,202,700	2,200,000
Other operating expenses	-	-	-	10	10	10,000
Total operating expenses	1,822,700	3,910,000	1,930,000	21,000	5,683,700	5,790,000
Operating income (loss)	76,300	189,900	120,000	69,000	335,200	110,000
<b>Transferring revenues</b>						
Recurrent items	1,000,000	1,000,000	600,000	50,000	2,650,000	2,650,000
Nonrecurrent items	10	-	-	-	10	10
Total transferring revenues	1,000,010	1,000,000	600,000	50,000	2,650,010	2,650,010
Income (loss) before operating transfers	1,076,310	1,189,900	720,000	119,000	3,005,210	2,760,010
<b>Operating liabilities</b>						
Outstanding liabilities to	-	1,100,000	-	-	1,100,000	1,100,000
Pay income (loss)	200,000	80,000	100,000	10,000	390,000	390,000
Revised earnings & beginning of year	1,276,310	2,070,000	820,000	129,000	3,095,310	3,095,310
Revised earnings at end of year	1,476,310	2,070,000	820,000	129,000	3,095,310	2,995,310



**CALCAREL PARKER POLICE JURY**  
**Internal Service Fund**  
**Workmen's Compensation Self-Insured Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 345,841	\$ 27,827
Investments	2,258,841	2,596,217
Interest receivable	18,783	27,158
Prepaid expenses	<u>34,129</u>	<u>13,558</u>
Total assets	<u>\$ 2,642,893</u>	<u>\$ 2,464,759</u>
<b>LIABILITIES AND EQUITY</b>		
Current Liabilities:		
Accounts payable	\$ 1,587	\$ 1,821
Liability for self-insurance claims	553,126	548,855
Long-term liabilities:		
Liability for self-insurance claims	<u>538,323</u>	<u>555,845</u>
Total liabilities	<u>\$990,036</u>	<u>1,106,521</u>
Fund Equity:		
Retained Earnings - reserved for self-insurance claims	<u>1,642,717</u>	<u>1,354,898</u>
Total liabilities and fund equity	<u>\$ 2,642,893</u>	<u>\$ 2,464,759</u>



**CALCASIEU PARISH POLICE JURY**  
**Internal Service Fund**  
**Workmen's Compensation Self-Insured Fund**  
**Comparative Statements of Revenues, Expenses and Changes in Funded Earnings**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Operating revenues:</b>		
Fees/rents	\$ 369,366	\$ 347,830
<b>Operating expenses:</b>		
Fees/rents payments	331,808	333,171
Benefit payments	319,730	1,800,098
Administrative expenses	<u>31,746</u>	<u>39,233</u>
Total operating expenses	<u>683,284</u>	<u>2,172,502</u>
Operating income (loss)	<u>76,082</u>	<u>(182,672)</u>
<b>Nonoperating revenues (payments):</b>		
Investment income	203,205	74,119
Miscellaneous revenues	<u>118</u>	<u>428</u>
Total nonoperating revenues	<u>203,323</u>	<u>74,547</u>
Net income	279,405	(108,125)
Retained earnings at beginning of year	<u>1,324,299</u>	<u>1,432,424</u>
Retained earnings at end of year	<u>\$ 1,603,704</u>	<u>\$ 1,324,299</u>

**CALCAREO PARISH POLICE JURY**  
**Internal Service Fund**  
**Workmen's Compensation Self-Insured Fund**  
**Comparative Statements of Cash Flows**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Cash flows from operating activities:</b>		
Operating income (loss)	\$ 76,432	\$ (621,636)
Adjustments to reconcile operating income to net cash provided by operating activities:		
Miscellaneous revenue	118	-
Changes in assets and liabilities:		
(Increase) decrease in prepaid insurance	(760)	1,347
(Increase) decrease in other receivables	-	(9,057)
Increase (decrease) in accounts payable	3,386	(1,333)
Increase (decrease) in liability for self-insurance claims	(218,488)	740,428
Total adjustments	<u>(215,852)</u>	<u>729,175</u>
Net cash provided by operating activities	<u>(139,420)</u>	<u>107,539</u>
<b>Cash flows from investing activities:</b>		
Purchase of investments	(965,036)	(1,211,632)
Proceeds from maturities of investments	1,149,382	1,889,694
Investment income	<u>163,000</u>	<u>74,768</u>
Net cash (used) provided by investing activities	<u>(652,654)</u>	<u>(1,057,170)</u>
Net increase (decrease) in cash	793,134	(94,931)
Cash at beginning of year	<u>27,892</u>	<u>62,717</u>
Cash at end of year	<u><u>\$ 793,134</u></u>	<u><u>\$ 27,892</u></u>

**CALCASIEU PARISH POLICE JURY**  
**Internal Services Fund**  
**Self-Insured Health Insurance Fund**  
**Comparative Balance Sheet**  
**December 31, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 70,873	\$ 14,458
Investments	4,341,808	3,423,434
Interest receivable	<u>33,889</u>	<u>61,728</u>
Total assets	<u>\$ 4,446,569</u>	<u>\$ 3,601,700</u>
<b>LIABILITIES AND EQUITY</b>		
Current Liabilities:		
Accounts payable	\$ 1,763	\$ 1,135
Accrued liabilities	648	692
Liability for self-insurance claims	<u>333,189</u>	<u>324,875</u>
Total liabilities	<u>335,599</u>	<u>326,702</u>
Fund Equity:		
Contributed capital	1,098,036	1,098,036
Retained Earnings - reserved for self-insurance claims	<u>3,099,273</u>	<u>3,153,618</u>
Total fund equity	<u>4,197,309</u>	<u>3,255,644</u>
Total liabilities and fund equity	<u>\$ 4,446,569</u>	<u>\$ 3,601,700</u>

**CALCAGNI PARK POLICE FUND**  
**Interest Service Fund**

**Self-Insured Health Insurance Fund**

**Comparative Statements of Revenues, Expenses and Changes in Retained Earnings**  
**For the fiscal years ended December 31, 1988 and 1989**

	<u>1988</u>	<u>1989</u>
<b>Operating revenues</b>		
Premiums	\$ 2,799,321	\$ 2,873,618
<b>Operating expenses:</b>		
Premium payments	154,402	303,185
Benefit payments	2,848,386	176,588
Administrative expenses	206,227	2,985,569
Total operating expenses	<u>3,209,015</u>	<u>3,275,342</u>
<b>Operating income (loss)</b>	<u>590,306</u>	<u>(161,496)</u>
<b>Nonoperating revenues (expenses):</b>		
Investment income	<u>573,698</u>	<u>179,567</u>
<b>Income (loss) before operating transfers in</b>	764,005	(23,929)
<b>Operating transfers:</b>		
Operating transfers in	<u>115,182</u>	<u>75,338</u>
<b>Net income (loss)</b>	879,187	51,409
<b>Retained earnings at beginning of year</b>	<u>2,157,618</u>	<u>2,194,209</u>
<b>Retained earnings at end of year</b>	<u>\$ 3,036,875</u>	<u>\$ 2,157,618</u>

**CALCASIEU PARISH POLICE JURY**  
**Internal Service Fund**  
**Self-Insured Health Insurance Fund**  
**Comparative Statements of Cash Flows**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Cash flows from operating activities</b>		
Operating income (loss)	\$ 184,496	\$ (163,476)
Changes in assets and liabilities:		
(Increase) decrease in other receivables	-	(71,476)
Increase (decrease) in accounts payable	2,169	(6,268)
Increase (decrease) in other liabilities	(64)	227
Increase (decrease) in liability for self-insurance claims	(80,234)	(78,567)
Total adjustments	<u>(58,733)</u>	<u>(155,074)</u>
<b>Net cash provided by operating activities</b>	<u>125,763</u>	<u>(305,374)</u>
<b>Cash flows from investing activities</b>		
Purchase of investments	(4,114,879)	(4,534,279)
Proceeds from maturities of investments	3,283,894	4,431,908
Investment income	<u>264,373</u>	<u>(76,547)</u>
<b>Net cash (used) provided by investing activities</b>	<u>(1,566,612)</u>	<u>(1,178,918)</u>
<b>Cash flows from noncapital activities</b>		
Operating transfers in	<u>315,252</u>	<u>77,688</u>
<b>Net increase (decrease) in cash</b>	<u>64,403</u>	<u>(141,670)</u>
<b>Cash at beginning of year</b>	<u>16,456</u>	<u>58,126</u>
<b>Cash at end of year</b>	<u>\$ 80,859</u>	<u>\$ 16,456</u>

**CALCASIEU PARISH POLICE JURY**  
**Internal Service Fund**  
**Self-Insured Liability/Property Insurance Fund**  
**Comparative Balance Sheet**  
**December 31, 2000 and 1999**

<b>ASSETS</b>	<u><b>2000</b></u>	<u><b>1999</b></u>
<b>Current Assets:</b>		
Cash and cash equivalents	\$ 71,188	\$ 51,746
Investments	389,543	123,717
Interest receivable	9,671	1,481
Prepaid insurance	<u>98,712</u>	<u>51,592</u>
<b>Total assets</b>	<u><b>\$ 569,114</b></u>	<u><b>\$ 328,536</b></u>
<b>LIABILITIES AND EQUITY</b>		
<b>Current Liabilities:</b>		
Accounts payable	\$ 16,898	\$ 44,349
Liability for self-insurance claims	187,300	260,783
<b>Long-term Liabilities:</b>		
Liability for self-insurance claims	<u>718,482</u>	<u>477,570</u>
<b>Total liabilities</b>	<u><b>922,680</b></u>	<u><b>782,702</b></u>
<b>Fund Equity:</b>		
Resourced Earnings - reserved for self-insurance claims	<u>391,673</u>	<u>(461,138)</u>
<b>Total fund equity</b>	<u><b>391,673</b></u>	<u><b>(461,138)</b></u>
<b>Total liabilities and fund equity</b>	<u><b>\$ 922,680</b></u>	<u><b>\$ 328,536</b></u>

**CHICAGO PARISH POLICE JURY**  
**Internal Service Fund**  
**Self-Insured Liability/Property Insurance Fund**  
**Comparative Statements of Revenues, Expenses and Changes in Retained Earnings**  
**For the fiscal years ended December 31, 2008 and 1999**

	<u>2008</u>	<u>1999</u>
<b>Operating revenues:</b>		
Premiums	\$ <u>1,103,812</u>	\$ <u>1,188,211</u>
<b>Operating expenses:</b>		
Premium payments	438,607	406,490
Benefit payments	148,246	371,281
Administrative expenses	33,809	1,154
Other operating expenses	<u>-</u>	<u>11,289</u>
Total operating expenses	<u>620,662</u>	<u>790,114</u>
<b>Operating income (loss)</b>	<u>483,150</u>	<u>398,097</u>
<b>Nonoperating revenues (expenses):</b>		
Investment income	<u>62,018</u>	<u>5,198</u>
<b>Net income (loss)</b>	<u>545,168</u>	<u>403,295</u>
<b>Retained earnings at beginning of year</b>	<u>(441,330)</u>	<u>(845,884)</u>
<b>Retained earnings at end of year</b>	<u>\$ 93,838</u>	<u>\$ (441,330)</u>

**CALCAGNI PASOBI POLICE PONY**  
**Internal Service Fund**  
**Self-Insured Liability/Property Insurance Fund**  
**Comparative Statements of Cash Flows**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Cash flows from operating activities:</b>		
Operating income (loss)	\$ 710,815	\$ 340,211
Changes in assets and liabilities:		
(Increase) decrease in prepaid insurance	(5,311)	(11,721)
(Increase) decrease in other receivables	-	(841)
(Increase) decrease in due from component units	-	1,100
Increase (decrease) in accounts payable	(27,450)	21,115
Increase (decrease) in due to other funds	-	(600,000)
Increase (decrease) in liability for self-insurance claims	(84,750)	256,781
Total adjustments	<u>(117,511)</u>	<u>(343,026)</u>
Net cash provided by operating activities	<u>\$593,304</u>	<u>\$0,464</u>
<b>Cash flows from investing activities:</b>		
Purchase of investments	(1,108,080)	(1,372,071)
Proceeds from maturities of investments	879,340	1,340,311
Investment income	<u>51,752</u>	<u>5,764</u>
Net cash (used) provided by investing activities	<u>(166,988)</u>	<u>(18,996)</u>
Net increase (decrease) in cash	<u>\$426,316</u>	<u>(18,532)</u>
Cash at beginning of year	<u>\$1,760</u>	<u>23,908</u>
Cash at end of year	<u>\$ 791,120</u>	<u>\$ 5,376</u>



CALCASIEU PARISH POLICE JURY  
Internal Service Fund  
Self-Insured Unemployment Insurance Fund  
Comparative Balance Sheet  
December 31, 2000 and 1999

	<u>2000</u>	<u>1999</u>
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 31,000	\$ 30,409
Investments	642,769	384,764
Interest receivable	7,218	5,218
Total assets	<u>\$ 701,000</u>	<u>\$ 624,591</u>
<b>LIABILITIES AND EQUITY</b>		
Current Liabilities:		
Accounts payable	\$ 8,408	\$ 1,753
Fund Equity:		
Retained Earnings-- reserved for self-insurance claims	<u>692,592</u>	<u>622,838</u>
Total liabilities and fund equity	<u>\$ 701,000</u>	<u>\$ 624,591</u>

**CALCAGNES FARM POLICE-PURV**  
**Internal Service Fund**  
**Self-Insured Unemployment Insurance Fund**  
**Comparative Statements of Revenue, Expenses and Changes in Retained Earnings**  
**For the fiscal years ended December 31, 2000 and 1999**

	<u>2000</u>	<u>1999</u>
<b>Operating revenues:</b>		
Premiums	\$ <u>45,115</u>	\$ <u>36,005</u>
<b>Operating expenses:</b>		
Benefits payments	12,978	12,618
Other operating expenses	<u>31</u>	<u>5</u>
Total operating expenses	<u>13,009</u>	<u>12,623</u>
<b>Operating income (loss)</b>	<u>32,111</u>	<u>23,382</u>
<b>Nonoperating revenues (expenses):</b>		
Investment income	<u>15,301</u>	<u>18,796</u>
<b>Net income</b>	75,111	42,178
<b>Retained earnings at beginning of year</b>	<u>618,389</u>	<u>576,211</u>
<b>Retained earnings at end of year</b>	\$ <u>693,501</u>	\$ <u>618,389</u>

**CALCASSIN PARISH POLICE JURY**  
**Internal Service Fund**  
**Self-Insured Unemployment Insurance Fund**  
**Comparative Statements of Cash Flows**  
**For the fiscal years ended December 31, 2008 and 1999**

	<u>2008</u>	<u>1999</u>
<b>Cash flows from operating activities:</b>		
Operating income (loss)	\$ 21,811	\$ 63,429
Changes in assets and liabilities:		
(Increase) decrease in other receivables	-	(1,070)
Increase (decrease) in accounts payable	<u>3,455</u>	<u>4,128</u>
Total adjustments	<u>3,455</u>	<u>3,058</u>
<b>Net cash provided by operating activities</b>	<u>25,266</u>	<u>66,458</u>
<b>Cash flows from investing activities:</b>		
Purchase of investments	(118,917)	(190,082)
Proceeds from maturities of investments	164,558	429,132
Investment income	<u>48,641</u>	<u>18,756</u>
<b>Net cash (used) provided by investing activities</b>	<u>(5,718)</u>	<u>(18,194)</u>
<b>Net increase (decrease) in cash</b>	<u>19,548</u>	<u>48,264</u>
Cash at beginning of year	<u>33,429</u>	<u>35,731</u>
<b>Cash at end of year</b>	<u>\$ 52,977</u>	<u>\$ 83,995</u>



## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

### **LOCAL EMERGENCY PLANNING COMMITTEE (L.E.P.C.) FUND**

The L. E. P. C. Fund is used to account for monies received in connection the this Committee's activities regarding the proper reporting and freedom of information systems for hazardous materials. The Parish simply performs accounting services for the Committee.

### **COLISEUM TAX FUND**

The Coliseum Tax Fund is used to account for the collection of and payment to McNeese State University of ad valorem taxes collected for the purpose of maintenance, major capital improvements of the Durston Coliseum, and for the funding of other agricultural and community services.

### **RIVERBOAT AGENCY FUND**

The Riverboat Agency Fund accounts for funds received from the Riverboats on behalf of McNeese State University, the Calcasieu Parish School Board, and Sorella Technical Institute.



## CALCASSAS, PARISH POLICE DEPT

Agency Funds

## Combining Balance Sheet

December 31, 2000

(State comparative month: December 31, 1999)

Assets	U.S.F.C.		Police		Fire		Totals	
	Trail		Trail		Trail		Trail	
Cash	1	26,000		41,000	-		67,000	11,000
Receivables		-		12,000	-		12,000	10,000
Fixed Assets		-		100,000	-		100,000	70,000
Inventory		-		500	-		500	1,000
Other Assets		-		-		110,000	110,000	100,000
<b>Total Assets</b>		<b>26,000</b>		<b>153,000</b>		<b>110,000</b>	<b>3,000,000</b>	<b>1,000,000</b>
Liabilities		<b>26,000</b>		<b>153,000</b>		<b>110,000</b>	<b>3,000,000</b>	<b>1,000,000</b>

U.S.F.C. 2000

See the other pages for additional info.

**CALCATED PARISH POLICE JURY**

**Fiduciary Funds**

**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**

Year ended December 31, 2000

	<b>Balance</b>		<b>Balance</b>	
	<b>December 1, 2000</b>	<b>Additions</b>	<b>Debitals</b>	<b>December 31, 2000</b>
<b>U.S.P.C. Trust</b>				
<b>Assets</b>				
Cash	\$ 14,000	11,000	2,000	23,000
<b>Liabilities</b>				
Due to other governmental units	\$ 14,000	11,000	2,000	23,000
<b>Calcasieu Tax Fund</b>				
<b>Assets</b>				
Cash	\$ 1,000	1,000,000	1,000,000	40,000
Investments	200,000	-	200,000	11,000
Taxes receivable	200,000	600,000	200,000	600,000
Amount receivable	1,000	-	1,000	500
<b>Totals</b>	\$ 2,000	1,600,000	1,600,000	651,000
<b>Liabilities</b>				
Due to other governmental units	\$ 2,000	1,600,000	1,600,000	651,000
<b>Westlake Agency Fund</b>				
<b>Assets</b>				
Other receivables	\$ 100,000	100,000	100,000	100,000
<b>Liabilities</b>				
Due to other governmental units	\$ 100,000	100,000	100,000	100,000



## CALCATED FROM POLICE JURY

## Fiduciary Funds

Combining Statement of Changes in Assets and Liabilities - All Agency Funds  
Year ended December 31, 2000

	Balance			Balance	
	January 1, 2000	Additions	Debitals	December 31, 2000	
<b>Assets - All Agency Funds</b>					
Cash	\$ 10,800	1,880,310	1,880,310	\$0.00	
Investments	286,014	.	275,339	10,675	
Receivables	1,540	.	1,540	0.00	
Assets receivable	775,070	848,840	775,070	848,840	
Other assets	185,286	11,830	185,286	111,930	
<b>Total assets</b>	<b>\$ 1,358,690</b>	<b>1,892,170</b>	<b>1,792,144</b>	<b>1,053,475</b>	
<b>Liabilities</b>					
<b>Due to other governmental units</b>	<b>\$ 1,358,690</b>	<b>1,892,170</b>	<b>1,792,144</b>	<b>1,053,475</b>	





**CALIFORNIA PARISH POLICE JURY**  
**Comparative Schedule of General Fixed Assets**  
**By Source**  
**As of December 31, 1999**

	<u>1999</u>	<u>1998</u>
<b>General fixed assets:</b>		
Land	\$ 7,800,434	\$ 3,890,124
Buildings	39,176,781	36,847,723
Machinery and equipment	20,138,108	19,034,873
Construction in progress	<u>1,718,841</u>	<u>3,071,181</u>
<b>Total general fixed assets</b>	<b><u>\$ 68,834,164</u></b>	<b><u>\$ 62,843,901</u></b>
<b>Investment in general fixed assets by source:</b>		
General fund	\$ 16,068,293	\$ 11,867,062
Special revenue funds	31,241,856	24,888,780
Capital projects fund	<u>40,841,711</u>	<u>41,643,059</u>
<b>Total investment in general fixed assets</b>	<b><u>\$ 88,151,860</u></b>	<b><u>\$ 80,398,901</u></b>

**CALCASAS PARISH POLICE JURY**  
**Schedule of General Fixed Assets**  
**By Function and Activity**  
**As of December 31, 2000**

<b>Function and Activity</b>	<b>Land</b>	<b>Buildings</b>	<b>Machinery and Equipment</b>	<b>Construction in Progress</b>	<b>Total</b>
<b>GENERAL GOVERNMENT</b>					
Legislature	\$ -	\$ -	\$ 86,400	\$ -	\$ 86,400
Administration	-	1,184,780	173,298	-	1,358,078
Judicial	386,379	94,772,328	464,480	-	95,623,187
District Attorney	-	1,097,470	1,846,680	-	2,944,150
Jury Court	-	-	53,720	-	53,720
Clerk of Court	-	-	137,780	-	137,780
Total general government	386,379	95,054,578	1,682,578	-	97,043,535
<b>STAFF AGENCIES</b>					
Office of Community Services	43,868	1,381,601	380,681	-	1,796,150
Facility Management	246,553	233,554	683,960	-	1,164,067
Finance	-	-	293,599	-	293,599
Housing Department	-	-	84,720	-	84,720
Human Resources	-	-	60,967	-	60,967
Calcasas Workforce Center	-	36,000	1,377,793	-	1,413,793
Planning and development	-	-	238,183	-	238,183
Register of Voters	-	-	25,000	-	25,000
SWLA Emergency Training Center	871,703	563,267	188,508	-	1,523,478
General government	1,061,124	11,244,226	338,552	527,624	12,171,526
Total staff agencies	1,406,045	12,405,548	1,084,261	527,624	15,423,478
<b>PUBLIC SAFETY</b>					
Animal control	-	8,548	671,677	-	671,677
Emergency Management	-	-	746,676	-	746,676
Health care	683,708	3,433,600	332,871	1,416,255	5,466,034
Office of Juvenile Justice Services	79,683	861,834	437,324	12,831	1,381,672
Mosquito control	-	1,833,844	815,638	-	2,649,482
Parish Council	-	-	778,878	-	778,878
Sho-Bi	233,683	18,298,633	-	-	18,532,316
Total public safety	956,994	24,674,459	2,333,084	1,429,086	29,393,623
<b>HIGHWAYS AND STREETS</b>					
Engineering	-	-	604,788	-	604,788
Maintenance	369,377	4,189,269	18,311,833	-	14,770,479
Total highways and streets	369,377	4,189,269	18,916,621	-	23,475,267
<b>RECREATION</b>	1,493,377	336,883	182,607	160,215	2,173,082
<b>Total general fixed assets allocated to functions</b>	<b>\$ 3,309,434</b>	<b>\$ 35,179,332</b>	<b>\$ 28,158,168</b>	<b>\$ 1,716,945</b>	<b>\$ 68,363,880</b>

**CALCASIEU PARISH POLICE JURY**  
**Schedule of Changes in General Fixed Assets**  
**By Function and Activity**  
**For the fiscal year ended December 31, 2009**

Function and Activity	General Fixed assets January 1, 2009	Additions	Retirements	General Fixed assets December 31, 2009
<b>GENERAL GOVERNMENT</b>				
Legislative	\$ 76,800	\$ 1,177	\$ -	\$ 77,977
Administration	1,486,576	-	48,577	1,438,000
Judicial	15,736,898	93,889	26,715	15,803,072
District Attorney	1,987,895	36,440	-	2,024,335
Drug Court	11,721	-	-	11,721
Chief of court	177,781	-	-	177,781
Total general government	<u>19,645,871</u>	<u>131,406</u>	<u>75,292</u>	<u>19,691,985</u>
<b>STAFF AGENCIES</b>				
Calcasieu Community Action Agency	768,269	669,971	-	1,438,240
Welfare Management	1,180,290	129,934	80,769	1,229,455
Finance	268,808	24,660	17,188	276,280
Housing Department	69,862	889	16,236	54,515
Human Resources	35,561	1,677	1,671	35,567
Calcasieu Workforce Center	1,189,774	64,169	688	1,253,255
Planning and development	21,144	41,446	1,833	204,159
Business of system	17,799	1,811	-	19,610
SNLA Emergency Training Center	-	733,118	-	733,118
General government	<u>11,611,771</u>	<u>445,955</u>	<u>-</u>	<u>12,057,726</u>
Total staff agencies	<u>14,783,212</u>	<u>1,645,170</u>	<u>181,823</u>	<u>16,309,665</u>
<b>PUBLIC SAFETY</b>				
Animal control	384,687	34,409	25,111	393,985
Emergency Management	636,136	39,100	91,182	584,054
Health care	3,818,412	21,303	11,973	3,827,742
Office of Juvenile Justice Services	1,368,130	543,193	30,480	1,880,843
Morgue control	1,841,815	25,411	11,763	1,855,463
Parish Courthouse	176,916	-	-	176,916
Sherriff	78,687,714	-	-	78,687,714
Total public safety	<u>31,693,393</u>	<u>421,315</u>	<u>771,709</u>	<u>32,342,999</u>
<b>HIGHWAYS AND STREETS</b>				
Engineering	681,971	609,044	161,771	1,129,244
Maintenance	<u>14,495,411</u>	<u>1,221,475</u>	<u>1,663,844</u>	<u>13,052,842</u>
Total highways and streets	<u>15,177,382</u>	<u>1,830,519</u>	<u>1,825,615</u>	<u>15,184,276</u>
<b>RECREATION</b>				
	1,047,117	1,487,699	-	2,534,816
<b>CONSTRUCTION IN PROGRESS</b>				
	<u>1,517,791</u>	<u>774,705</u>	<u>1,542,214</u>	<u>1,749,282</u>
Total general fixed assets attributed to function	<u>\$ 12,349,214</u>	<u>\$ 1,877,405</u>	<u>\$ 4,492,109</u>	<u>\$ 13,734,510</u>







**CALCULATED FUNDING POLICY STATE**  
**Statement of General Long - Term Debt**  
 As of December 31, 2009

Amount Available and to be Provided for

	Payment of General Long - Term Debt				General Long - Term Debt Payable			
	Amount Available		General and Special Revenue Funds		General Obligations and Revenue Bonds		Special (EFO) and General Long - Term Debt	
	Available	Not Available	Available	Not Available	Available	Not Available	Available	Not Available
General Obligations Bonds								
Full Bonds	0	-	-	12,190	12,190	-	-	12,190
Revenue Bonds								
Denver A1	1,000,000	-	-	-	1,000,000	-	-	1,000,000
Other debt								
Special Assessment Debt	0	-	100,000	-	-	100,000	-	100,000
Joint government commitment								
General (EFO) and Revenue								
Term Payable	-	-	-	490,471	-	-	490,471	490,471
Total other debt	0	-	100,000	490,471	-	100,000	490,471	590,471
Total Long - Term Debt	1,000,000	0	100,000	490,471	1,000,000	100,000	490,471	1,090,471





## COMPONENT UNITS

Statement No. 34 of the Governmental Accounting Standards Board (GASB) - *The Financial Reporting Entity* establishes standards for defining and reporting on the financial reporting entity, which includes both the primary government and any component units. The component units of the Calverton/Parish Police Jury are presented in a separate presentation format, whereby the financial data of all of the component units is presented in a column separate from the financial data of the primary government. This Police Jury also includes, in their general purpose financial statements, combining statements for the discretely presented component units which reconcile to the combined component unit column presentation referred to previously. The financial information for each component unit is consolidated into one column for presentation in the applicable combining statements.

Statement No. 34 also requires the disclosure of information as how to obtain the separately issued financial statements for each of the individual component units. The disclosure is required since presentation of the underlying fund types of the individual component unit is not required in the reporting entity presentation unless such information is not available in the separately issued financial statements of the component unit.

The following discretely presented component units have more than one individual fund type comprising the consolidated individual component unit presentation made in the general purpose financial statements. Since these component units do not have separately issued financial statements, the combining statement for the underlying individual fund types of each of the component units are presented in this section of the Police Jury's Comprehensive Annual Financial Report.

### Calverton Parish Library Board

Fire District No. 1 of Ward 1  
Fire District No. 1 of Ward 2  
Fire District No. 2 of Ward 3  
Fire District No. 2 of Ward 4  
Fire District No. 3 of Ward 4  
Fire District No. 4 of Ward 4  
Fire District No. 1 of Ward 5  
Fire District No. 1 of Ward 6  
Fire District No. 2 of Ward 6  
Gravity Drainage District 8 of Ward 1  
Gravity Drainage District 9 of Ward 2  
Gravity Drainage District 6 of Wards 3 & 4  
Gravity Drainage District 2 of Ward 7  
Gravity Drainage District 7 of Ward 8

### Calverton Parish Communications District

Recreation District No. 1 of Ward 1  
Recreation District No. 1 of Ward 4  
Community Center and Playground  
District No. 7 of Ward 2  
Community Center and Playground  
District No. 2 of Ward 3  
Community Center and Playground  
District No. 1 of Ward 6  
Waterworks District No. 2 of Ward 2

**CALCARE/PARKS POLICE JURY  
PARKS LIBRARY**

Biweekly Financial Composite Unit  
Combining Balance Sheet  
December 31, 2000

	Government Fund Types		Amount Groups		Total (Reconciliation Total)
	General	Debt Service	General	General	
	Fund	Fund	Fund Types	Long-Term Debt	
<b>ASSETS AND OTHER DEBITS</b>					
Cash and cash equivalents	\$ 51,741	\$ 285,719	\$ -	\$ -	\$ 337,460
Investments	1,291,180	1,600,000	-	-	2,891,180
Receivables (net of allowances for uncollectibles)	-	-	-	-	-
Taxes	8,243,853	996,710	-	-	9,240,563
Interest receivable	61,771	18,875	-	-	80,646
Fund equity (net, when applicable, of accumulated depreciation)	-	-	8,488,620	-	8,488,620
Other assets	-	-	-	1,038,911	1,038,911
Interest available to debt service funds (amount to be provided for retirement of general long-term debt)	-	-	-	8,488,620	8,488,620
<b>Total assets and other debits</b>	<b>\$ 9,347,545</b>	<b>\$ 1,990,504</b>	<b>\$ 8,488,620</b>	<b>\$ 9,527,531</b>	<b>\$ 20,914,159</b>
<b>LIABILITIES AND FUND EQUITY/DEBTS</b>					
<b>Liabilities</b>					
Accounts payable	\$ 178,044	\$ 1,400	\$ -	\$ -	\$ 179,444
Accrued liabilities	61,843	-	-	-	61,843
Deferred revenues	1,810,243	94,710	-	-	1,904,953
General obligation bonds payable	-	-	-	8,145,000	8,145,000
Unapportioned election deposits	-	-	-	149,240	149,240
<b>Total liabilities</b>	<b>\$ 1,949,930</b>	<b>\$ 96,110</b>	<b>\$ -</b>	<b>\$ 8,294,240</b>	<b>\$ 10,340,280</b>
<b>Equity and other credits</b>					
Reversion to general fund assets	-	-	8,488,620	-	8,488,620
<b>Fund balances:</b>					
Reserved for debt service	-	1,038,911	-	-	1,038,911
Unexpended	897,884	-	-	-	897,884
<b>Total equity and other credits</b>	<b>\$ 897,884</b>	<b>\$ 1,038,911</b>	<b>\$ 8,488,620</b>	<b>\$ -</b>	<b>\$ 11,425,415</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 2,847,814</b>	<b>\$ 1,135,021</b>	<b>\$ 8,488,620</b>	<b>\$ 8,294,240</b>	<b>\$ 21,775,694</b>

**CALCIFIED PARKS POLICE JURY**  
**PARKS LEASING**  
 Discretely Presented Component Unit  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2000

	General	Solid Service	Total
	Fund	Fund	(Memorandum Fund)
<b>Revenues</b>			
Taxes:			
All services	\$ 3,633,679	\$ 395,000	\$ 4,028,679
Intergovernmental revenues	114,260	-	114,260
Charges for services	33,004	-	33,004
Fines and forfeitures	49,004	-	49,004
Investment income	18,100	161,294	179,394
Miscellaneous revenues	30,000	1,000	31,000
	<u>4,178,047</u>	<u>557,294</u>	<u>4,735,341</u>
<b>Expenditures</b>			
Current:			
Police and maintenance	4,276,000	-	4,276,000
Debt service:			
Principal retirement	-	100,000	100,000
Interest and fiscal charges	-	375,000	375,000
Total expenditures	<u>4,276,000</u>	<u>475,000</u>	<u>4,751,000</u>
Excess (deficiency) of revenues over current expenditures	<u>(97,953)</u>	<u>(117,706)</u>	<u>(215,659)</u>
<b>Other financing sources (uses):</b>			
Operating transfers from primary government	-	312,000	312,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(97,953)</u>	<u>194,294</u>	<u>96,341</u>
Fund balance at beginning of year	<u>396,000</u>	<u>3,000,000</u>	<u>3,396,000</u>
Fund balance at end of year	<u>\$ 298,047</u>	<u>\$ 3,114,294</u>	<u>\$ 3,412,341</u>

**CALCAGHIO PARKER POLICE JURY**  
**FIRE PROTECTION DISTRICT NO. 5 OFFICER 5**  
**Electricity Payment-Component Unit**  
**Combining Balance Sheet**  
**December 31, 2000**

	Re-scheduled Fund Types		Account Groups		Total (Memorandum Only)
	General Fund	Debt Service Fund	General Fund Assets	General Long Term Debt	
<b>ASSETS AND OTHER DEBITS</b>					
Assets:					
Cash and cash equivalents	\$ 20,224	\$ -	\$ -	\$ -	\$ 20,224
Investments	60,664	20,620	-	-	\$ 81,284
Receivables (net of allowance for uncollectibles)					
Taxes	202,647	79,273	-	-	\$ 281,920
Interest receivable	744	643	-	-	\$ 1,387
Receivables (net, where applicable, of uncollected depreciation)	-	-	1,688,860	-	1,688,860
Other debtors					
Amount receivable under service bonds	-	-	-	92,541	92,541
Amount to be provided for repayment of general long term debt	-	-	-	282,111	282,111
<b>Total assets and other debits</b>	<b>\$ 283,635</b>	<b>\$ 179,536</b>	<b>\$ 1,688,860</b>	<b>\$ 365,152</b>	<b>\$ 2,733,483</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 10,488	\$ -	\$ -	\$ -	\$ 10,488
Accrued liabilities	4,764	-	-	-	4,764
Deferred revenues	276,697	79,273	-	-	\$ 355,970
Capital lease	-	-	-	143,668	143,668
General obligation bonds payable	-	-	-	403,000	403,000
<b>Total liabilities</b>	<b>\$ 292,959</b>	<b>\$ 79,273</b>	<b>-</b>	<b>\$ 546,668</b>	<b>\$ 898,900</b>
Equity and other credits:					
Investments in general fund assets	-	-	1,688,860	-	1,688,860
Fund balances:					
Reserve for debt service	-	92,541	-	-	92,541
Unassigned	60,731	-	-	-	60,731
<b>Total equity and other credits</b>	<b>\$ 60,731</b>	<b>\$ 92,541</b>	<b>\$ 1,688,860</b>	<b>-</b>	<b>\$ 1,844,132</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 353,690</b>	<b>\$ 171,814</b>	<b>\$ 1,688,860</b>	<b>\$ 546,668</b>	<b>\$ 2,733,482</b>

**CALCAGUET PARKER POLICE JURY**  
**FIRE PROTECTION DISTRICT (NO. 1 OF WARD 1)**  
 Discretely Presented Component Unit  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2000

	General Fund	Field Services Fund	Total (Discretely Presented Component Unit)
<b>Revenues:</b>			
Taxes			
Ad valorem	\$ 344,450	\$ 80,130	\$ 424,580
Other taxes, penalties and interest	34,800	-	34,800
Intergovernmental revenues	109,470	-	109,470
Investment income	25,404	10,000	35,404
Miscellaneous revenues	30,000	-	30,000
Total revenues	<u>499,124</u>	<u>90,130</u>	<u>589,254</u>
<b>Expenditures:</b>			
Current			
Public safety	390,000	-	390,000
Capital outlay	1,000	-	1,000
Debt service			
Principal payments	-	41,000	41,000
Interest and bond charges	-	33,000	33,000
Total expenditures	<u>391,000</u>	<u>74,000</u>	<u>465,000</u>
Excess (deficiency) of revenues over (under) expenditures	108,124	16,130	124,254
Fund balance at beginning of year	<u>35,000</u>	<u>73,000</u>	<u>108,000</u>
Fund balance at end of year	<u>\$ 143,124</u>	<u>\$ 89,130</u>	<u>\$ 232,254</u>



**CALCAGNI FIRE INSURANCE**  
**FIRE PROTECTION DISTRICT NO. 1 OF WARD 1**  
 Quarterly Financial Component/Item  
 (Continued) Balance Sheet  
 December 31, 2000

	Governmental		Account Groups		Total	
	Fund Type				Governmental	
	General	Special	General	Special	Governmental	Special
	Fund	Fund	Fund	Fund	Fund	Fund
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$ 24,300	\$ -	\$ -	\$ -	\$ 24,300	\$ -
Investments	20,000	-	-	-	20,000	-
Receivables (net of allowance for uncollectible)						
Taxes	62,500	-	-	-	62,500	-
Interest receivable	240	-	-	-	240	-
Fund assets (net, where applicable, of accumulated depreciation)	-	204,250	-	-	-	204,250
<b>Other debits:</b>						
Amounts not provided for retirement of general long-term debt	-	-	-	625	-	625
<b>Total assets and other debits</b>	<b>\$ 106,840</b>	<b>\$ 204,250</b>	<b>\$ 625</b>	<b>\$ -</b>	<b>\$ 107,465</b>	<b>\$ 625</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 11,500	\$ -	\$ -	\$ -	\$ 11,500	\$ -
Amounts due	204	-	-	-	204	-
Unearned revenues	62,500	-	-	-	62,500	-
Compensation/retirement payable	-	-	-	625	-	625
<b>Total liabilities</b>	<b>\$ 74,204</b>	<b>\$ -</b>	<b>\$ 625</b>	<b>\$ -</b>	<b>\$ 74,829</b>	<b>\$ 625</b>
<b>Equity and other credits:</b>						
Amounts to general fund assets	-	204,250	-	-	-	204,250
<b>Fund balances:</b>						
Unassigned						
Unexpended	25,250	-	-	-	25,250	-
<b>Total equity and other credits</b>	<b>\$ 25,250</b>	<b>\$ 204,250</b>	<b>\$ 625</b>	<b>\$ -</b>	<b>\$ 25,875</b>	<b>\$ 625</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 99,454</b>	<b>\$ 204,250</b>	<b>\$ 1,250</b>	<b>\$ -</b>	<b>\$ 100,704</b>	<b>\$ 1,250</b>

(ALLEGANY PARISH POLICE JURY)  
 FIRE PROTECTION DISTRICT NO. 1 OF WARD 1  
 Separately Presented Component Unit  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2008

	(Optional)
	<u>Fund</u>
<b>Revenues</b>	
Taxes:	
Ad valorem	\$ 64,330
Other taxes, penalties and interest	4,890
Intergovernmental transfers	56,134
Investment income	4,130
Administrative services	<u>330</u>
Total revenues	<u>129,814</u>
<b>Expenditures</b>	
Current:	
Public safety	119,146
Capital outlay	<u>2,130</u>
Total expenditures	<u>121,276</u>
Debt retirement (net proceeds any (excess) expenditures	0,000
Fund balances at beginning of year	<u>50,138</u>
Fund balances at end of year:	<u>\$ 78,672</u>

**CALCATED PARK POLICE/PORT  
FIRE PROTECTION DISTRICT NO. 1 OF WAVER  
Quarterly Financial Composite Unit  
Combining Balance Sheet  
December 31, 2000**

	Government Fund Types		Special Groups		Total (Administrative Fund)
	General Fund	Debt Service Fund	General Fund Assets	General Long Term Debt	
<b>ASSETS AND OTHER DEBITS</b>					
Assets:					
Cash and cash equivalents	\$ 76,710	\$ 38,400	\$ -	\$ -	\$ 115,110
Investment	540,940	157,564	-	-	1,241,004
Receivable from other agencies (for qualifications)					
Taxes	400,000	400,000	-	-	800,000
Interest receivable	16,200	1,500	-	-	17,700
Fund assets (net, where applicable, of accumulated depreciation)	-	-	1,181,270	-	1,181,270
Other debits					
Accident reserves (a-debit service funds)	-	-	-	149,600	149,600
Amounts to be provided for settlement of general long-term debt	-	-	-	470,000	470,000
<b>Total assets and other debits</b>	<b>\$ 1,033,850</b>	<b>\$ 597,464</b>	<b>\$ 1,181,270</b>	<b>\$ 619,600</b>	<b>\$ 3,232,184</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
Accrued liabilities	100	-	-	-	100
Unrecorded transfers	494,000	494,000	-	-	988,000
Capital expenditures bonds payable	-	-	-	470,000	470,000
<b>Total liabilities</b>	<b>\$ 629,100</b>	<b>\$ 988,000</b>	<b>\$ -</b>	<b>\$ 470,000</b>	<b>\$ 2,087,100</b>
Equity and other credits					
Investment in general fund assets	-	-	1,181,270	-	1,181,270
Fund balances:					
Unexpended for debt service	-	149,600	-	-	149,600
Unexpended	1,203,750	-	-	-	1,203,750
<b>Total equity and other credits</b>	<b>\$ 1,203,750</b>	<b>\$ 149,600</b>	<b>\$ 1,181,270</b>	<b>\$ -</b>	<b>\$ 3,534,220</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 1,832,850</b>	<b>\$ 1,137,600</b>	<b>\$ 1,181,270</b>	<b>\$ 470,000</b>	<b>\$ 4,521,720</b>

**CALCATED PARKS POLICE JURY  
FIRE PROTECTION DISTRICT NO. 2 CAPWARD 2**

**Discretely Presented Component Unit  
Combining Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Component Unit  
For the fiscal year ended December 31, 2000**

	Special Fund	Debt Service Fund	Total (Reconciliation Basis)
<b>Revenues:</b>			
Taxes			
ad valorem	\$ 638,276	\$ 91,647	\$ 729,923
Other taxes, penalties and interest	26,273	-	26,273
Intergovernmental revenues	165,289	-	165,289
Investment income	117,495	11,876	129,371
Total revenues	<u>947,333</u>	<u>103,523</u>	<u>1,050,856</u>
<b>Expenditures:</b>			
Current			
Public safety	947,333	-	947,333
Debt service	-	65,666	65,666
Principal retirement	-	22,236	22,236
Interest and fiscal charges	-	21,236	21,236
Total expenditures	<u>947,333</u>	<u>109,138</u>	<u>1,056,471</u>
Excess (deficiency) of revenues over (under) expenditures	127,000	55,599	182,599
Fund balance at beginning of year	<u>1,269,674</u>	<u>127,000</u>	<u>1,396,674</u>
Fund balance at end of year	<u>\$ 1,396,674</u>	<u>\$ 182,599</u>	<u>\$ 1,579,273</u>

**CALCAGNI FIREHOUSE POLICE/PORT  
FIRE PROTECTION DISTRICT NO. 1 AND VARIOUS  
Discretely-Financed Component Units  
Combining Balance Sheet  
December 31, 2000**

	Governmental Fund Types			Discretely-Financed		Total (Nonmajor Fund)
	General Fund	Enterprise Fund	Capital Projects Fund	General Fund Types	Long-Term Debt	
<b>ASSETS AND OTHER DEFERRED INDEBIT</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$ 3,481	\$ 15,000	\$ 90,000	\$ -	\$ -	\$ 108,481
Investments	80,500	4,000	1,400,000	-	-	1,484,500
Receivables (net of allowances for uncollectibility)						
Taxes	66,500	220,000	-	-	-	286,500
Intercommunal	3,000	0	60,000	-	-	63,000
Other temporary government	33,000	-	-	-	-	33,000
Fund assets (not subject applicable, of uncommitted/dedicated)	-	-	-	1,400,000	-	1,400,000
Other debts:						
Accountability in debt service funds structure for provided for retirement of general long-term debt	-	-	-	-	43,000	43,000
	<u>103,481</u>	<u>219,000</u>	<u>1,450,000</u>	<u>1,400,000</u>	<u>1,430,000</u>	<u>3,612,481</u>
<b>Total assets and other debts:</b>	<b>\$ 103,481</b>	<b>\$ 219,000</b>	<b>\$ 1,450,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,430,000</b>	<b>\$ 3,612,481</b>
<b>LIABILITIES AND FUND BALANCE</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 20,000
Accrued liabilities	4,000	-	-	-	-	4,000
Deferred revenues	400,000	220,000	-	-	-	620,000
General obligation bonds payable	-	-	-	-	1,330,000	1,330,000
Uncommitted liabilities payable	-	-	-	-	43	43
Long term debt	400,000	220,000	13,000	-	1,330,000	2,063,000
<b>Equity and other fund:</b>						
Investment in general fund assets	-	-	-	1,400,000	-	1,400,000
Fund balance:						
Reserved for debt service retirement	-	43,000	-	-	-	43,000
Unassigned	257,481	-	1,337,000	-	-	1,594,481
Fund equity and other credits	257,481	43,000	1,337,000	1,400,000	-	3,037,481
<b>Total liabilities, equity and other credits:</b>	<b>\$ 103,481</b>	<b>\$ 219,000</b>	<b>\$ 1,450,000</b>	<b>\$ 1,400,000</b>	<b>\$ 1,430,000</b>	<b>\$ 3,612,481</b>

**CALCATED FINANCIAL POLICY LETTER**  
**FIRE PROTECTION DISTRICT NO. 2 OF POND 4**  
**Currently Proposed Component Unit**  
**(Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Component Units)**  
**For the fiscal year ended December 31, 2000**

	General Fund	State Services Fund	Capital Projects Fund	Total (Disbursements Only)
<b>Revenues:</b>				
Taxes:				
and salaries:	\$ 343,000	\$ -	\$ -	\$ 343,000
Other taxes, penalties and interest:	15,415	-	-	15,415
Intergovernmental:	70,400	-	-	70,400
Charges for services:	2,500	-	-	2,500
Insurance income:	11,700	4,100	60,800	76,600
Miscellaneous income:	3,700	-	-	3,700
Total revenues:	<u>\$ 446,315</u>	<u>\$ 4,100</u>	<u>\$ 60,800</u>	<u>\$ 511,215</u>
<b>Expenditures:</b>				
Current:				
Public safety:	405,400	-	50,000	455,400
Capital outlay:	400	-	1,000	1,400
Debt service:				
Principal retirement:	-	3,000	-	3,000
Interest and fiscal charges:	-	3,000	-	3,000
Total expenditures:	<u>405,800</u>	<u>6,000</u>	<u>51,000</u>	<u>462,800</u>
Excess (deficiency) of revenues over (under) expenditures:	40,515	(2,000)	9,800	48,315
Other financing sources (uses):				
Bond proceeds:	-	-	1,000,000	1,000,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses:	40,515	(2,000)	1,009,800	1,048,315
Fund balance at beginning of year:	<u>249,200</u>	<u>6,200</u>	<u>-</u>	<u>255,400</u>
Fund balance at end of year:	<u>\$ 290,000</u>	<u>\$ 4,200</u>	<u>\$ 1,009,800</u>	<u>\$ 1,304,000</u>

**CALCATED PARKER POLICE JURY**  
**FIRE PROTECTION DISTRICT NO. 3 OF WARD-4**  
 Quarterly Financial Composite Unit  
 Operating Balance Sheet  
 December 31, 2000

	Governmental Fund Types			Asset Types		Total Reconciliation Differential
	General Fund	State Services Fund	Capital Projects Fund	General Fund Assets	Long Term Debt	
<b>ASSETS AND OTHER DEBITS</b>						
Assets:						
Cash/bank/savings	\$ 41,407	\$ -	\$ 25,491	\$ -	\$ -	\$ 66,898
Investments	144,420	-	223,556	-	-	367,976
Prepaid time of allowance for unaccrued						
Taxes:	14,140	12,273	-	-	-	26,413
Interest receivable	3,494	-	5,491	-	-	8,985
Due from other governmental units	11,860	-	-	-	-	11,860
Due from police's government	-	-	3,490	-	-	3,490
Receivables (tax, when applicable, of accumulated depreciation)	-	-	-	144,420	-	144,420
Other debts:						
Amounts to be provided for retirement of general long-term debt	-	-	-	-	1,000,000	1,000,000
<b>Total assets/available debts:</b>	<b>\$ 169,811</b>	<b>\$ 12,273</b>	<b>\$ 229,041</b>	<b>\$ 144,420</b>	<b>\$ 1,000,000</b>	<b>\$ 1,415,525</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 1,400	\$ -	\$ 1,404	\$ -	\$ -	\$ 2,804
Deferred revenues	111,641	111,670	-	-	-	223,311
Insurance payable	-	-	1,470	-	-	1,470
General obligations/bonds payable	-	-	-	-	1,000,000	1,000,000
<b>Total liabilities:</b>	<b>113,041</b>	<b>111,670</b>	<b>2,874</b>	<b>-</b>	<b>1,000,000</b>	<b>1,127,585</b>
Equity and other credits:						
Income from general fund assets	-	-	-	113,420	-	113,420
Fund balances:						
Unassigned	284,290	-	223,490	-	-	507,780
Restricted equity/available credits	284,290	-	223,490	113,420	-	621,200
<b>Total liabilities, equity/available credits</b>	<b>\$ 701,631</b>	<b>\$ 111,670</b>	<b>\$ 446,964</b>	<b>\$ 113,420</b>	<b>\$ 1,000,000</b>	<b>\$ 1,673,685</b>

**CALCASH/FARRIS POLICE JURY**  
**FIRE PROTECTION DISTRICT NO. 3 OF FARRIS**  
 Biweekly Financial Component Units  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2000

	General Fund	Capital Project Fund	Total (Administration Fund)
<b>Revenues:</b>			
Fares			
Admission	\$ 180,000	\$ -	\$ 180,000
Other sales, penalties and interest	11,000	-	11,000
Intergovernmental revenues	51,500	25,000	76,500
Charges for services	1,000	-	1,000
Investment income	34,000	20,000	54,000
Miscellaneous revenues	-	-	-
Total revenues	<u>286,500</u>	<u>45,000</u>	<u>331,500</u>
<b>Expenditures:</b>			
Operating			
Public safety	190,000	15,000	205,000
Capital outlay	-	25,000	25,000
Total expenditures	<u>190,000</u>	<u>40,000</u>	<u>230,000</u>
Excess (deficiency) of revenues over expenditures	71,500	45,000	116,500
<b>Other financing sources (uses):</b>			
Bond proceeds	-	1,000,000	1,000,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	71,500	955,000	1,026,500
Fund balance at beginning of year	<u>211,000</u>	-	<u>211,000</u>
Fund balance at end of year	<u>\$ 282,500</u>	<u>\$ 955,000</u>	<u>\$ 1,237,500</u>



**CALCASSAS PARISH POLICE JURY**  
**FIRE PROTECTION DISTRICT NO. 4 OF PARISH 4**  
**Discretely Presented Component Unit**  
**Combining Balance Sheet**  
**December 31, 2009**

	Governmental Fund Types		Revenue Sources		Total	
	General Fund	State Service Fund	General Fund Assets	General Long Term Debt	Disbursements (Outs)	
<b>ASSETS AND OTHER FUNDS</b>						
Assets:						
Capital assets equipment	\$ 1,007	\$ 35,544	\$ -	\$ -	\$ -	36,551
premierize	-	30,000	-	-	-	30,000
Accumulated depreciation						
to nonclassified						
Taxes	36,133	35,000	-	-	-	71,133
Current receivables	-	600	-	-	-	600
Due from primary government	500	-	-	-	-	500
Liabilities (out, where applicable, of accumulated depreciation)	-	-	750,137	-	-	750,137
Other assets:						
Amount available in debt service funds	-	-	-	43,804	-	43,804
Amount to be provided for retirement of governmental debt	-	-	-	136,370	-	136,370
<b>Total assets and other debts</b>	<b>\$ 38,640</b>	<b>\$ 66,144</b>	<b>\$ 750,137</b>	<b>\$ 180,174</b>	<b>\$ -</b>	<b>\$ 1,034,935</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 6,664	\$ -	\$ -	\$ -	\$ -	6,664
Deferred revenues	36,133	35,000	-	-	-	71,133
Governmental obligations bonds payable	-	-	-	268,000	-	268,000
<b>Total liabilities</b>	<b>\$ 42,797</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 268,000</b>	<b>\$ -</b>	<b>\$ 345,797</b>
Equity and other credits:						
Reserve in general fund assets	-	-	750,137	-	-	750,137
Payroll liabilities:						
Reserve for debt service	-	43,804	-	-	-	43,804
Unemployment						
Uninsured	13,750	-	-	-	-	13,750
<b>Total equity and other credits</b>	<b>\$ 13,750</b>	<b>\$ 43,804</b>	<b>\$ 750,137</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 811,691</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 56,547</b>	<b>\$ 78,804</b>	<b>\$ 750,137</b>	<b>\$ 268,000</b>	<b>\$ -</b>	<b>\$ 1,157,488</b>

**CHICAGO FIRE DEPARTMENT  
FIRE PROTECTION DISTRICT NO. 4 OF SEWER 4**

**Quarterly Financial Component Unit**

**Comparative Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Component Units**

**For the fiscal year ended December 31, 2000**

	<u>General Fund</u>	<u>Water Service Fund</u>	<u>Total (Informational Only)</u>
<b>Revenues:</b>			
Taxes:			
ad valorem	\$ 14,400	\$ 46,710	\$ 61,110
Other taxes, permitting licenses	1,000	-	1,000
Intergovernmental revenues	1,500	-	1,500
Investment income	375	1,000	1,375
Total revenues	<u>\$17,275</u>	<u>\$47,710</u>	<u>\$65,000</u>
<b>Expenditures:</b>			
Current:			
Public safety	\$6,100	-	\$6,100
Water service			
Principal payments	-	19,000	19,000
Interest and bond charges	-	11,300	11,300
Total expenditures	<u>\$6,100</u>	<u>\$30,300</u>	<u>\$36,400</u>
Debits (refunding) of revenues and capital expenditures	<u>\$1,700</u>	<u>1,400</u>	<u>\$3,100</u>
Fund balance at beginning of year	<u>\$1,100</u>	<u>\$1,410</u>	<u>\$2,510</u>
Fund balance at end of year	<u>\$1,175</u>	<u>\$1,510</u>	<u>\$2,685</u>

**CALCASSIE PARISH POLICE JURY**  
**FIRE PROTECTION DISTRICT NO. 1 OF PARISH**  
**County/Parished Component Unit**  
**Combining Balance Sheet**  
**December 31, 2000**

	Governmental		Account Groups			Total
	Fund Type					(Effective entries
	General		General		General	Only)
	Fund		Fund Assets		Fund Liabilities	
ASSETS AND OTHER DEBITS						
Assets						
Cash and cash equivalents	\$	7,460	\$	-	\$	-
Investments		70,660		-		-
Receivables (net of allowance						
for uncollectibles)						
Taxes		48,800		-		-
Interest receivable		600		-		-
Fixed assets (net, where applicable,				286,360		-
of accumulated depreciation)						
Amount to be provided for retirement						30,000
of general long-term debt						
Total assets and other debits	\$	126,920	\$	286,360	\$	30,000
						443,280
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	\$	1,300	\$	-	\$	-
Deferred revenues		40,000		-		-
Capital leases				-		30,000
Total liabilities		41,300		-		30,000
						71,300
Equity and other credits:						
Increases in general fund assets				286,360		-
Fund balances:						
Unassigned						
Undesignated		70,600		-		-
Total equity and other credits		70,600		286,360		-
Total liabilities, equity and other credits	\$	111,900	\$	286,360	\$	30,000
						428,260

**CALCASSIN PARISH POLICE/JURY  
FIRE PROTECTION DISTRICT NO. 1 OF WARD 5**  
**Discretely-Financed Component Unit**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Component Units**  
**For the fiscal year ended December 31, 2000**

	<u>General</u> <u>Fund</u>
<b>Revenues:</b>	
Taxes	
Ad valorem	\$ 63,000
Other taxes, penalties and interest	0,000
Intergovernmental revenues	70,000
Investment income	0,000
Miscellaneous revenues	<u>0,000</u>
Total revenues	<u>133,000</u>
<b>Expenditures</b>	
Current:	
Public safety	80,000
Capital outlay	<u>0,000</u>
Total expenditures	<u>80,000</u>
Excess (deficiency) of revenues over expenditures	53,000
Fund balance at beginning of year	<u>0,000</u>
Fund balance at end of year	<u>\$ 53,000</u>

**CALCATED FIREMANS POLICE PFRF**  
**FIRE PROTECTION DISTRICT VOL. 1 OF VOLS. 4**  
**Discretely-Treated Component Unit**  
**Combining Balance Sheet**  
**December 31, 2000**

	Governmental Fund Type		Special District		Total	
	General	State Services	General	General		
	Fund	Fund	Fund Assets	Long Term Debt		Off-Balance Sheet
ASSETS AND OTHER RIGHTS						(N/A)
cash:						
Cash/short investments	\$ 76,881	\$ 1,287	\$ -	\$ -	\$ 78,168	
Investments	401,111	704	-	-	401,815	
Receivable from all sources for services/fees:						
Taxes	88,881	115,779	-	-	204,660	
Interest receivable	5,261	838	-	-	6,099	
Due from primary government	625	-	-	-	625	
Fund assets, net, above applicable, of governmental department(s)	-	-	1,786,417	-	1,786,417	
Other assets:						
Amount payable in debt service funds	-	-	-	1,684	1,684	
Amount info provided for retirement of general long-term debt	-	-	-	556,886	556,886	
<b>Total assets and other debts</b>	<b>\$ 486,757</b>	<b>\$ 187,891</b>	<b>\$ 1,786,417</b>	<b>\$ 1,642</b>	<b>\$ 2,473,465</b>	
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 11,347	\$ -	\$ -	\$ -	\$ 11,347	
Accrued liabilities	87	-	-	-	87	
Deferred revenues	88,832	115,779	-	-	204,611	
General obligation/bond payable	-	-	-	111,800	111,800	
Reserve/fund:	55,696	116,734	-	-	172,430	
Equity and other credits:						
Investment in general fund assets	-	-	1,786,417	-	1,786,417	
Fund balances:						
Reserved for debt service	-	1,684	-	-	1,684	
Reserved for investments	1,686	-	-	-	1,686	
Unreserved	55,696	-	-	-	55,696	
<b>Total equity and other credits</b>	<b>57,378</b>	<b>1,684</b>	<b>1,786,417</b>	<b>-</b>	<b>2,425,179</b>	
<b>Total liabilities, equity and other credits</b>	<b>\$ 154,920</b>	<b>\$ 118,413</b>	<b>\$ 1,786,417</b>	<b>\$ 113,486</b>	<b>\$ 2,473,465</b>	

**CALCAREE/FARMER POLICE JURY**  
**FIRE PROTECTION DISTRICT NO. 1 OF WISCONSIN**  
 Separately Presented Component Unit  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2022

	General Fund	Inter-service Fund	Fund Administration Fund
<b>Revenues</b>			
Taxes			
Ad valorem	\$ 11,400	\$ 111,800	\$ 225,110
Other (gas, property and interest)	11,400	-	11,400
Intergovernmental revenues	20,100	-	20,100
Charges for services	55,400	-	55,400
Insurance income	44,400	1,400	26,300
Gifts/gratuities	225,000	-	225,000
Miscellaneous revenues	3,100	-	3,100
Total revenues	580,500	113,200	726,410
<b>Expenditures</b>			
Current			
Public safety	101,400	-	101,400
Capital outlay	30,400	-	30,400
Other services	-	800,000	800,000
Interest and third charges	-	35,400	35,400
Other expenditures	-	-	-
Total expenditures	131,800	835,400	936,800
Excess (deficiency) of revenues over (under) expenditures	448,700	(722,200)	(210,390)
Fund balance at beginning of year	125,000	111,800	225,110
Fund balance at end of year	\$ 573,700	\$ (610,400)	\$ 214,720

**RELEASED PUBLIC POLICY/FUND  
FIRE PROTECTION DISTRICT NO. 1 OF WARD 4  
Discretely Presented Component Unit  
Continuing Balance Sheet  
December 31, 2000**

ASSETS AND OTHER DEBITS	Governmental Fund Types		System Charges		Total (Minor Debits)
	General Fund	State Services Fund	General Fund Assets	General Long Term Debt	
Assets:					
Capital asset equipment	\$ 84,491	\$ 34,678	\$ -	\$ -	\$ 119,169
Accounts receivable	84,491	81,781	-	-	166,272
Receivable (net) of others:					
for uncollectible:					
Taxes	114,781	94,814	-	-	209,595
Accounts receivable	1,186	1,187	-	-	2,373
Due/delinquent (net), where applicable, of accumulated depreciation	-	-	836,371	-	836,371
Other debts:					
Accounts receivable in debt service funds	-	-	-	11,164	11,164
Amount to be provided for payment of general long-term debt	-	-	-	50,644	50,644
Total assets and other debits	\$ 89,497	\$ 11,659	\$ 836,371	\$ 172,408	\$ 1,029,935
<b>LIABILITIES AND FUND-BALANCES</b>					
Liabilities:					
Accounts payable	\$ 4,794	\$ -	\$ -	\$ -	\$ 4,794
Other	471	-	-	-	471
Deferred revenues	114,781	94,814	-	-	209,595
General obligation bonds payable	-	-	-	179,000	179,000
Component debitors payable	-	-	-	288	288
Total liabilities	120,046	94,814	-	179,288	394,148
Equity and other credits:					
Increase in general fund balances	-	-	836,371	-	836,371
Fund balances:					
Assigned for debt service	-	11,164	-	-	11,164
Unassigned	89,497	-	-	-	89,497
Total equity and other credits	89,497	11,164	836,371	-	1,027,032
Total liabilities, equity and other credits	\$ 89,497	\$ 11,659	\$ 836,371	\$ 179,288	\$ 1,029,935

**CALIFORNIA FARMER POLICE JURY**  
**FIRE PROTECTION DISTRICT NO. 2 OF WARD 8**  
 Discretely Funded Component Unit  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2009

	General Fund	Police Service Fund	Total (discretionary only)
<b>Revenues:</b>			
Taxes:			
Ad valorem	\$ 10,046	\$ 194,194	\$ 204,240
Edley water, pollution and license	3,873	-	3,873
Intergovernmental receipts	26,493	-	26,493
Investment income	10,443	10,443	20,886
Miscellaneous revenue	14,686	-	14,686
Total revenues	<u>65,541</u>	<u>204,637</u>	<u>270,178</u>
<b>Expenditures:</b>			
Capital:			
Police salary	194,387	-	194,387
Police services:			
Principal retirement	-	146,880	146,880
Interest and discounts/charges	-	26,128	26,128
Total expenditures	<u>194,387</u>	<u>173,008</u>	<u>367,395</u>
Excess (deficiency) of revenues over (under) expenditures	65,541	31,629	97,170
Fund balances at beginning of year	<u>85,885</u>	<u>87,591</u>	<u>173,476</u>
Fund balances at end of year	<u>\$ 151,426</u>	<u>\$ 119,220</u>	<u>\$ 270,646</u>



**CALCATED PHOENIX POLICE/FFD  
CITY OF PHOENIX DISTRICT POLICE/FFD  
Quarterly Financial Component List  
(Continued) Balance Sheet  
December 31, 2009**

	Governmental		Amount Groups		Total
	General Fund	General Fund Assets	Special Long Term Debt	Other Assets	(Liabilities)
<b>ASSETS AND OTHER DEBITS</b>					
Assets:					
Cash and equivalents	\$ 89,487	\$ -	\$ -	\$ -	\$ 89,487
Investments	100,427	-	-	-	100,427
Receivable(s) of other(s):					
for receivable(s)					
Taxes	249,136	-	-	-	249,136
Interest receivable	1,433	-	-	-	1,433
(Due from primary government)	1,219	-	-	-	1,219
Fixed assets/land, where applicable, at accumulated depreciation	-	100,304	-	-	100,304
Other debts:					
Amounts due provided for retirement of general long-term debt	-	-	1,492	-	1,492
<b>Total assets and other debits</b>	<b>\$ 401,671</b>	<b>\$ 100,304</b>	<b>\$ 1,492</b>	<b>\$ -</b>	<b>\$ 503,467</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$ 41,769	\$ -	\$ -	\$ -	\$ 41,769
Accrued liabilities	1,894	-	-	-	1,894
Deferred revenues	244,956	-	-	-	244,956
Compensated absences payable	-	-	1,492	-	1,492
<b>Total liabilities</b>	<b>\$ 288,619</b>	<b>\$ -</b>	<b>\$ 1,492</b>	<b>\$ -</b>	<b>\$ 290,111</b>
Equity and other credits:					
Investments in general fund assets	-	100,304	-	-	100,304
Fund balances:					
Unreserved	111,488	-	-	-	111,488
Total equity and other credits	111,488	100,304	-	-	211,792
<b>Total liabilities, equity and other credits</b>	<b>\$ 400,107</b>	<b>\$ 100,304</b>	<b>\$ 1,492</b>	<b>\$ -</b>	<b>\$ 502,203</b>

**CALHOUN PARKER POLICE JURY**  
**GRANTY BRAINAGE DISTRICT NO. 4 OF WARD 1**  
 Quarterly Financial Component Unit  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2000

	<u>General</u> <u>Fund</u>
<b>Revenues:</b>	
Taxes	
All revenues	4      254,900
Intergovernmental revenues	75,420
Investment income	1,676
Miscellaneous revenues	<u>14,569</u>
Total revenues	<u>346,565</u>
<b>Expenditures</b>	
Current	
Police costs	<u>131,388</u>
Excess advertising of weapons over (under) expenditures	50,581
Fund balance at beginning of year	<u>62,341</u>
Fund balance at end of year	<u>\$ 328,099</u>

**CALHOUN PARISH POLICE JURY**  
**GRANTY PARISH DISTRICT NO. 1 OF PARISH 2**  
**Elementary Personnel-Component Unit**  
**Combining Balance Sheet**  
**December 31, 2000**

	Governmental		Amount Group		Total (plus/minus)	
	Fund Type					
	General	Special	General	Long Term/Debt		
ASSETS AND OTHER DEBITS						
Assets						
Cash and cash equivalents	\$	54,350	\$	-	\$	54,350
Investments		76,272		-		76,272
Receivables (net of allowances for uncollectibles)						
Taxes		111,204		-		111,204
Interest receivable		89		-		89
Fund assets (net, where applicable, of accumulated depreciation)		-		217,274		217,274
Other debits:						
amounts to be provided for retirement of general long-term debt		-		932		932
Total assets and other debits	\$	244,835	\$	217,274	\$	462,109
LIABILITIES AND FUNDS BALANCES						
Liabilities						
Accounts payable	\$	2,911	\$	-	\$	2,911
Accounts/notes payable		990		-		990
Deferred amounts		111,204		-		111,204
Compensated absences payable		-		932		932
Total liabilities		115,105		932		116,037
Equity and other credits:						
Investment in general fund assets		-		217,274		217,274
Fund balances:						
Unassigned						
Undesignated		127,890		-		127,890
Total equity and other credits		127,890		217,274		345,164
Total liabilities, equity and other credits	\$	243,000	\$	217,274	\$	460,274

**CALCAHUE/FARMER POLICE JURY**  
**COUNTY DRANAGE DISTRICT NO. 1-1ST WARD 2**  
 Quarterly Personnel Component Unit  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2000

	<u>General</u> <u>Fund</u>
<b>Revenues:</b>	
Taxes:	
Ad valorem	\$ 100,000
Intergovernmental revenues:	144,000
Investment income	<u>11,000</u>
Total revenues	<u>255,000</u>
<b>Expenditures:</b>	
Current:	
Police costs	<u>194,000</u>
Grants (refunding) of revenues	
and (other) expenditures	11,000
Fund balance at beginning of year	<u>10,000</u>
Fund balance at end of year	<u>\$ 17,000</u>

**CALCAGNI FIREMINT POLICE JURY**  
**GRAVITY DRAINAGE DISTRICT NO. 4 OF WARD 1 & 2**  
 Community Financials-Component Unit  
 (Combining Balance Sheet)  
 December 31, 2009

ASSETS AND OTHER RESULTS	Governmental	Interest Groups		Total
	Fund type	General	General	(Maximum
	General	Fund assets	Fund Liabilities	Only)
Assets:				
Capital assets/equipment	\$ 27,499	\$ -	\$ -	\$ 27,499
Investments	307,450	-	-	307,450
Receivables (net of allowance for uncollectibles)				
Taxes	140,409	-	-	140,409
Interest receivable	7,893	-	-	7,893
Fund assets (net, where applicable, of accumulated depreciation)	-	404,213	-	404,213
Other debts				
Amount to be provided for retirement of governmental term debt	-	-	7,893	7,893
Total assets and other debts	\$ 475,859	\$ 404,213	\$ 7,893	\$ 887,963
LIABILITIES AND FUND-BALANCES				
Liabilities:				
Accounts payable	\$ 60,456	\$ -	\$ -	\$ 60,456
Accounts/liabilities	3,793	-	-	3,793
Unearned revenues	140,409	-	-	140,409
Compensated absences payable	-	-	7,893	7,893
Total liabilities	204,658	-	7,893	212,551
Equity and other results:				
Investment in general fund assets	-	404,213	-	404,213
Fund balances:				
Unassigned				
Undesignated	270,501	-	-	270,501
Total equity and other results	270,501	404,213	-	674,714
Total liabilities, equity and other results	\$ 475,159	\$ 404,213	\$ 7,893	\$ 887,265

**CALDWELL PARKER POLICE FUND**  
**GRAVITY DRAINAGE DISTRICT NO. 2 OF PARKER T & B**  
*Electricity Payment Component Unit*  
*Statement of Revenues, Expenditures,*  
*and Changes in Fund Balance - Component Unit*  
*For the fiscal year ended December 31, 2000*

	General Fund
<b>Revenues:</b>	
Taxes	
ad valorem	\$ 161,464
Intergovernmental revenues	158,040
Investment income	73,658
Total revenues	<u>393,162</u>
<b>Expenditures:</b>	
Current:	
Public works	<u>332,851</u>
Excess (deficiency) of revenues over (under) expenditures	60,311
Fund balance at beginning of year	<u>179,438</u>
Fund balance at end of year	<u>\$ 239,749</u>

**CHICAGO POLICE DEPARTMENT**  
**CHICAGO POLICE DEPARTMENT POL. 1 OF PART 1**  
**Financial Statement Component Unit**  
**Combining Balance Sheet**  
**December 31, 2000**

	Elemental			
	Fund Type		Account Groups	
	General	Special	General	Special
	Fund	Fund assets	Long-Term Liabilities	Other
<b>ASSETS AND OTHER FUNDS</b>				
<b>Assets:</b>				
Cash and cash equivalents	\$ 45,040	\$ -	\$ -	\$ 45,040
Investments	271,580	-	-	271,580
Receivables (net of allowance for uncollectible)				
Taxes	184,881	-	-	184,881
Interest receivable	1,462	-	-	1,462
Fund assets (net, where applicable, of depreciation)	-	548,750	-	548,750
<b>Other debts:</b>				
Amounts to be paid for services				
of general long-term debt			880	880
<b>Total assets and other funds</b>	<b>\$ 492,963</b>	<b>\$ 548,750</b>	<b>\$ 880</b>	<b>\$ 893,251</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 4,789	\$ -	\$ -	\$ 4,789
Accounts receivable	1,210	-	-	1,210
Interest receivable	184,881	-	-	184,881
Unemployment benefits payable	-	-	880	880
<b>Total liabilities</b>	<b>191,680</b>	<b>-</b>	<b>880</b>	<b>192,761</b>
<b>Equity and other credits:</b>				
Investment in general fund assets	-	548,750	-	548,750
Fund balances:				
Unassigned				
Unassigned	305,133	-	-	305,133
<b>Total equity and other credits</b>	<b>305,133</b>	<b>548,750</b>	<b>-</b>	<b>853,783</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 496,813</b>	<b>\$ 548,750</b>	<b>\$ 880</b>	<b>\$ 893,251</b>

**CALHOUN PARISH POLICE JURY**  
**CRUVEY DRAINAGE DISTRICT NO. 3 OF WARD 1**  
 Discretely Funded Component Unit  
 Combining Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2000

	General Fund
<b>Revenues:</b>	
Taxes:	
Ad valorem	\$ 83,877
Intergovernmental revenues	52,244
Investment income	<u>29,851</u>
Total revenues	<u>165,972</u>
<b>Expenditures:</b>	
Current:	
Public works	<u>119,278</u>
Interest deficiency/def revenues and capital expenditures	40,000
Fund balance at beginning of year	<u>(29,600)</u>
Fund balance at end of year	<u>\$ 86,194</u>



**CALCAHUI PARISH POLICE BURY**  
**GRANITE DRAINAGE DISTRICT NO. 7 OF WARD 1**  
 Quarterly Financial Component Unit  
 Containing Balance Sheet  
 December 31, 2000

	Governmental		Account Group		Total	
	Fund Type		General		Offsetting	
	General	Fund	General	Fund Assets	Outlay	
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$	15,037	\$	-	\$	15,037
Investments		106,133		-		106,133
Receivables (net of allowances for uncollectibles)						
Taxes		260,033		-		260,033
Interest receivable		1,000		-		1,000
Fund assets (net, where applicable, of accumulated depreciation)		-		136,494		136,494
<b>Total assets and other debits</b>	<b>\$</b>	<b>481,203</b>	<b>\$</b>	<b>136,494</b>	<b>\$</b>	<b>617,697</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$	1,901	\$	-	\$	1,901
Accounts/notes due		1,801		-		1,801
Unearned revenues		280,111		-		280,111
<b>Total liabilities</b>		<b>283,813</b>		<b>-</b>		<b>283,813</b>
<b>Fund and other credits:</b>						
Revolving in general fund assets		-		136,494		136,494
Due/balances:						
Unassigned						
Unassigned		332,400		-		332,400
<b>Total equity and other credits</b>		<b>332,400</b>		<b>136,494</b>		<b>468,894</b>
<b>Total liabilities, equity, and other credits</b>	<b>\$</b>	<b>616,213</b>	<b>\$</b>	<b>136,494</b>	<b>\$</b>	<b>752,707</b>

**CHICAGO FIRE DEPT. JURY**  
**LIABILITY INSURANCE DISTRICT NO. 2 OF FUND 6**  
 Separately Presented Component Unit  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2008

	General Fund
<b>Revenues:</b>	
Taxes	
Ad valorem	\$ 143,243
Intergovernmental revenues	5,190
Investment income	18,126
Total revenues	<u>166,559</u>
<b>Expenditures:</b>	
Current:	
Public works	<u>(88,184)</u>
Excess (deficiency) of revenues over (under) expenditures	78,375
Fund balance at beginning of year	<u>131,427</u>
Fund balance at end of year	<u>\$ 311,629</u>

**CALCAGNI/FARBER POLICE BOND**  
**CALCAGNI/FARBER COMMUNICATIONS DISTRICT**  
 Quarterly Financial Component Unit  
 Combining Balance Sheet  
 December 31, 2008

	Governmental Fund Types		Account Groups		Total (Amount in \$'s)
	General Fund	Data Service Fund	General Fund Assets	General Long Term Debt	
<b>ASSETS AND OTHER DEBITS</b>					
<b>Assets:</b>					
Cash and cash equivalents	\$ 184,426	\$ 11,426	\$ -	\$ -	195,852
Investments	1,762,686	-	-	-	1,762,686
Receivables (net of allowance for uncollectibles)	-	-	-	-	-
Interpretable	16,631	-	-	-	16,631
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	1,564,411	-	1,564,411
Other debits:					
Amount available to data service funds	-	-	-	16,631	16,631
Amount not provided for retirement of general long-term debt	-	-	-	467,798	467,798
<b>Total assets and other debits</b>	<b>\$ 1,963,743</b>	<b>\$ 11,426</b>	<b>\$ 1,564,411</b>	<b>\$ 484,429</b>	<b>\$ 3,964,009</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 61,121	\$ -	\$ -	\$ -	61,121
Accounts payable	11,764	-	-	-	11,764
Due to primary government	34	-	-	-	34
Capital lease	-	-	-	198,000	198,000
Retainage payable	11,764	-	-	-	11,764
Notes payable	-	-	-	243,880	243,880
Compensated absences payable	-	-	-	16,631	16,631
Total liabilities	<u>93,683</u>	<u>-</u>	<u>-</u>	<u>458,511</u>	<u>552,194</u>
<b>Equity and other credits:</b>					
Investments in general fund assets	-	-	1,564,411	-	1,564,411
<b>Fund balances:</b>					
Reserved for contingencies	16,631	-	-	-	16,631
Reserved for debt service	-	11,426	-	-	11,426
Unassigned	<u>1,935,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,935,429</u>
Total equity and other credits	<u>1,952,060</u>	<u>11,426</u>	<u>1,564,411</u>	<u>-</u>	<u>3,538,923</u>
<b>Total liabilities, equity and other credits</b>	<b>\$ 1,979,743</b>	<b>\$ 11,426</b>	<b>\$ 1,564,411</b>	<b>\$ 458,511</b>	<b>\$ 3,974,081</b>

**CHICAGO PARKS POLICE-JURY**  
**CALCULATED PARKS COMMUNICATIONS DISTRICT**  
*(Formerly Parkland Communications Unit)*  
**Condensed Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**For the fiscal year ended December 31, 2009**

	General Fund	Police Service Fund	Total (Miscellaneous Fund)
<b>Revenues</b>			
Charges for services	\$ 1,839,433	\$ -	\$ 1,839,433
Investment income	(29,686)	3,366	(26,320)
Miscellaneous revenues	333	-	333
Total revenues	<u>1,809,080</u>	<u>3,366</u>	<u>1,812,446</u>
<b>Expenditures</b>			
Current			
Public safety	1,279,486	-	1,279,486
Capital outlay	80,783	-	80,783
Police services	-	80,000	80,000
Program expenses	-	(2,436)	(2,436)
Interest and fiscal charges	-	(2,436)	(2,436)
Total expenditures	<u>1,360,269</u>	<u>185,134</u>	<u>1,545,403</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(551,189)</u>	<u>(181,768)</u>	<u>(732,957)</u>
<b>Other Resources/Transfers (uses)</b>			
Operating transfers in	-	180,500	180,500
Operating transfers out	(180,500)	-	(180,500)
Total other financing sources (uses)	<u>(180,500)</u>	<u>180,500</u>	<u>-</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>(731,689)</u>	<u>(1,268)</u>	<u>(732,957)</u>
Fund balance at beginning of year	<u>1,389,623</u>	<u>(9,673)</u>	<u>1,379,950</u>
Fund balance at end of year	<u>\$ 657,934</u>	<u>\$ (10,941)</u>	<u>\$ 646,993</u>

**CALIFORNIA PARKER POLICE JURY  
RECREATION DISTRICT NO. 1 OF WARD 5**

Monthly Financial Complaint Form

Combining Balance Sheet

December 31, 2000

	Governmental		Account Groups		Total	
	Fund Type		Account Groups		(Memorandum)	
	General	Special	General	Special	General	Special
<b>ASSETS AND OTHER RESETS</b>						
<b>Assets:</b>						
Capital assets equipment	\$	20,000	\$	-	\$	20,000
Inventory		1,000		-		1,000
Interest receivable		40		-		40
Due from primary government		24,840		-		24,840
Fund assets not, where applicable, at accumulated depreciation		-		251,400		251,400
<b>Total assets and other assets</b>	<b>\$</b>	<b>45,880</b>	<b>\$</b>	<b>251,400</b>	<b>\$</b>	<b>301,400</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$	10,000		-	\$	10,000
Refundable payable		10,000		-		10,000
<b>Total liabilities</b>		<b>20,000</b>		<b>-</b>		<b>20,000</b>
<b>Equity and other credits:</b>						
Investment in general fund assets	\$	-	\$	261,400	\$	261,400
<b>Fund balances:</b>						
Unassigned						
Unexpended		25,880		-		25,880
<b>Total equity and other credits</b>		<b>25,880</b>		<b>261,400</b>		<b>289,500</b>
<b>Total liabilities, equity and other credits</b>	<b>\$</b>	<b>45,880</b>	<b>\$</b>	<b>261,400</b>	<b>\$</b>	<b>301,400</b>

**CALDWELL PARISH POLICE JURY**  
**RECREATION DISTRICT NO. 1 OF WARD 1**  
 Districtal Printed Component Unit  
 Statement of Revenues, Expenditures,  
 and Changes in Fund Balances - Component Units  
 For the fiscal year ended December 31, 2000

	<u>Amount</u> <u>Fund</u>
<b>Revenues:</b>	
Intergovernmental revenues	\$ 104,000
Investment income	3,188
Miscellaneous revenue	<u>115</u>
Total revenues	<u>107,203</u>
<b>Expenditures</b>	
Current:	
Claims and maintenance	1,400
Capital outlay	<u>10,134</u>
Total expenditures	<u>11,534</u>
Excess (deficiency) provisioned	
over (under) expenditures	(9,331)
Residuals at beginning of year	<u>11,011</u>
Fund balance at end of year	<u><u>11,011</u></u>

**CALDWELL PARISH POLICE JURY**  
**RECREATION DISTRICT NO. 1 OF WARD 4**  
 (Initially Prepared) Component Unit  
 Continuing Budget Sheet  
 December 31, 2009

	Expenditures		Amount Groups			Total Encumbrance Only
	Fund Type		General		Long Term/Debt	
	General	Fund	Fund assets			
<b>ASSETS AND OTHER DEBITS</b>						
<b>Assets:</b>						
Cash and cash equivalents	\$	155,439	\$	-	-	\$ 155,439
Receivables		1,799,236		-	-	1,799,236
Receivables from other sources						
for encumbrances						
Taxes		1,016,218		-	-	1,016,218
Interest receivable		15,881		-	-	15,881
Fixed assets (net, where applicable, of accumulated depreciation)		-	1,405,631		-	1,405,631
<b>Other debits</b>						
Amounts not provided for retirement of general long-term debt		-			1,792	1,792
<b>Total assets and other debits</b>	<u>\$</u>	<u>1,970,564</u>	<u>\$</u>	<u>1,405,631</u>	<u>\$</u>	<u>1,792</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$	25,874	\$	-	-	\$ 25,874
Accrued liabilities		11,473		-	-	11,473
Deferred revenues		1,016,218		-	-	1,016,218
Unexpended amounts payable		-			1,792	1,792
<b>Total liabilities</b>	<u></u>	<u>1,053,565</u>	<u></u>	<u>-</u>	<u>1,792</u>	<u>1,053,565</u>
<b>Equity and other credits:</b>						
Investment in general fixed assets		-	1,405,631		-	1,405,631
<b>Fund balances:</b>						
Unexpended						
Unexpended		1,411,109		-	-	1,411,109
<b>Total equity and other credits</b>	<u></u>	<u>1,411,109</u>	<u></u>	<u>1,405,631</u>	<u>-</u>	<u>1,412,740</u>
<b>Total liabilities, equity and other credits</b>	<u>\$</u>	<u>2,504,674</u>	<u>\$</u>	<u>1,405,631</u>	<u>\$</u>	<u>1,414,302</u>

**CALCATEDO PARISH POLICE JURY**  
**RECREATION CONTRACT NO. 1-SP WARD 4**  
**Discretely Presented Component Unit**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances - Component Unit**  
**For the fiscal year ended/December 31, 2009**

	<u>General</u> <u>Fund</u>
<b>Revenues:</b>	
Taxes:	
All others	\$ 1,046,790
Telephone service increase	14,000
Changes for services	62,000
Investment income	100,000
Miscellaneous revenue	<u>1,750</u>
Total revenues	<u>1,224,540</u>
<b>Expenditures:</b>	
Current:	
Salaries and personnel	882,000
Capital outlay	<u>20,000</u>
Total expenditures	<u>902,000</u>
Excess (deficiency) of revenues over expenditures	322,540
Fund balance at beginning of year	<u>1,070,000</u>
Fund balance at end of year	<u>\$ 1,402,540</u>



**CALCAGNI PARK POLICE JURY**  
**(COMMUNITY CENTER AND PLAYGROUND DISTRICT NO. 1 OF WARD 2)**  
**Quarterly Financial Statement**  
*(Combining Balance Sheet)*  
**December 31, 2020**

ASSETS AND OTHER MONIES	Governmental		Adopted Budget		Total	
	Fund Type		Account Group		(Major Account)	
	General	Special	General	Special	General	Special
Assets:						
Cash and cash equivalents	1	40	1	-	1	40
Receivables (net, where applicable, of encumbrance disbursements)				5,000		5,000
Total assets and other assets	1	40	1	5,000	1	5,040
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities and other credits:						
Encumbrance in general fund assets				5,000		5,000
Fund balances:						
Assigned:						
Undesignated		40		-		40
Total liabilities and other credits	1	40	1	5,000	1	5,040

**CALAGHER PARISH POLICE JURY**  
**COMMUNITY CENTER AND PLAYGROUND**  
**DISTRICT NO. 1 OF WARD 1**  
*Electricity Payment Component Unit*  
*Statement of Revenues, Expenditures,*  
*and Changes in Fund Balance - Component Unit*  
*For the fiscal year ended December 31, 2000*

	<u>Current</u>
	<u>Fund</u>
<b>Revenues:</b>	
Intergovernmental revenues	\$ 1,706
Investment income	—
Total revenues	<u>1,706</u>
<b>Expenditures:</b>	
Capital outlay	<u>1,500</u>
Surplus (deficiency) of revenues over expenditures	(215)
Fund balance at beginning of year	<u>85</u>
Fund balance at end of year	<u>\$ 84</u>

**CALUMNET PARKER POLICE JURY**  
**COMMUNITY CENTER AND PLAYGROUND (DISTRICT NO. 5-04) WARD 5**  
*Expendable Personal/Component Unit*  
**Combining Balance Sheet**  
**December 31, 2009**

ASSETS AND OTHER DEBITS	Governmental	Autism	Total
	Fund Type	Group	(Memorandum)
	General	General	Only
	Fund	Fund Assets	Only
<b>Assets:</b>			
Cash and cash equivalents	\$ 3,683	\$ -	\$ 3,683
Receivables (net, where applicable, of accounts receivable)		76,831	76,831
<b>Total assets and other debits</b>	<b>\$ 3,683</b>	<b>\$ 76,831</b>	<b>\$ 80,514</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ -	\$ -	\$ -
<b>Equity and other credits:</b>			
Investments in general fund assets	-	76,831	76,831
Fund balances:			
Unexpended			
Unassigned	3,683	-	3,683
<b>Total equity and other credits</b>	<b>3,683</b>	<b>76,831</b>	<b>80,514</b>
<b>Total liabilities, equity and other credits</b>	<b>\$ 3,683</b>	<b>\$ 76,831</b>	<b>\$ 80,514</b>

**CALCAGNI PARK POLICE JURY  
COMMUNITY CENTER AND PLAYGROUND  
DISTRICT NO. 3 OF WARD 5  
Discretely Presented Component Unit  
Statement of Revenues, Expenditures,  
and Changes in Fund Balances - Component Units**

	General	
	Fund	
<b>Revenues</b>		
Intergovernmental revenues	\$	25,173
Investments income		<u>136</u>
Total revenues		<u>25,309</u>
<b>Expenditures</b>		
Current		
Culture and recreation		1,610
Capital outlay		<u>14,960</u>
Total expenditures		<u>16,570</u>
Excess (deficiency) of revenues over (under) expenditures		<u>8,739</u>
Fund balance at beginning of year		<u>6,861</u>
Fund balance at end of year	\$	<u>15,600</u>

**CALCASIEU PARISH POLICE JURY**  
**COMMUNITY CENTER AND PLAYGROUND-DISTRICT NO. 1 OFFWARD**  
**Biweekly Financial Composite Unit**  
**Combining Balance Sheet**  
**December 31, 2000**

	Governmental		Assess		Total
	Fund Type		Fund		(Non-expendable)
	General	Special	General	Special	Fund
ASSETS AND OTHER DEBITS					
Assets:					
Capital and equipment	\$	27,683	\$	-	\$ 27,683
Investments		60,483		-	60,483
Accruals/loss of allowance for expenditures					
Taxes		60,483		-	60,483
Interest receivable		1,483		-	1,483
Fixed assets (net, where applicable, of accumulated depreciation)		-		204,372	204,372
Total assets and other debits	\$	276,683	\$	204,372	\$ 481,055
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$	1,170	\$	-	\$ 1,170
Deferred revenues		60,483		-	60,483
Total liabilities		61,653		-	61,653
Equity and other credits:					
Investment in general fund assets		-		104,708	104,708
Fund balances:					
Unreserved:					
Undesignated		188,052		-	188,052
Total equity and other credits		188,052		104,708	292,760
Total liabilities, equity and other credits	\$	250,705	\$	104,708	\$ 355,413

**CALCUMED FARMER POLICE JURY  
COMMUNITY CENTER AND PLANNING  
DISTRICT NO. 1 OF WARD 4**

*Discretely Presented Component Unit  
Statement of Revenues, Expenditures,  
and Changes in Fund Balance - Component Unit  
For the fiscal year ended December 31, 2000*

	General
	<u>Fund</u>
<b>Revenues:</b>	
Taxes:	
ad valorem	\$ 14,779
intergovernmental revenues	10,780
Charges for services	4,674
Investment income	14,626
Miscellaneous revenue	<u>592</u>
Total revenues	<u>45,451</u>
<b>Expenditures:</b>	
Current:	
Salaries and compensation	<u>36,871</u>
Excess (deficiency) of revenues over expenditures	8,580
Fund balance at beginning of year	<u>179,576</u>
Fund balance at end of year	<u>\$ 188,156</u>

**WILCOXVILLE TOWN POLICE DEPT**  
**WATERBOROUGH DISTRICT NO. 3 (WARD 3)**  
 Monthly Proposed Component List  
 Combining Balance Sheet  
 December 31, 2000

	Governmental		Proprietary		Total	
	Fund Type		Fund Type		Statement	
	State/Local		Enterprise		Fund	
	Fund		Fund		Amount	
<b>ASSETS AND OTHER DEBITS</b>						
Cash and cash equivalents	\$	-	\$	151,100	\$	151,100
Receivables	-	-		143,898		143,898
Due within one year (for expenditures)						
Taxes	-	-		94,370		94,370
Accounts	-	-		50,528		50,528
Special assessments	48,224	-		-		48,224
Other	-	-		340		340
Interest receivable	-	-		5,000		5,000
Prepaid items	-	-		4,004		4,004
Due from primary government	4,884	-		-		4,884
Invested assets						
Cash and cash equivalents				62,176		62,176
Other investments	-	-		118,000		118,000
Fixed assets (net, where applicable, of accumulated depreciation)	-	-		1,584,896		1,584,896
Other assets	-	-		800		800
<b>Total assets and other debits</b>	<b>\$</b>	<b>56,888</b>	<b>\$</b>	<b>2,175,064</b>	<b>\$</b>	<b>2,175,064</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	\$	-	\$	8,880	\$	8,880
Accrued liabilities	-	-		5,884		5,884
Due to other governmental units	-	-		14,000		14,000
Due to primary government	37,404	-		-		37,404
Deferred revenues	11,808	-		-		11,808
Liabilities payable from restricted assets	-	-		66,824		66,824
General obligation bonds payable	-	-		77,881		77,881
Revenue bonds payable	-	-		260,872		260,872
Compensated absences payable	-	-		1,887		1,887
<b>Total liabilities</b>	<b></b>	<b></b>	<b></b>	<b>417,948</b>	<b></b>	<b>417,948</b>
<b>Equity and other credits</b>						
Unrestricted capital	-	-		1,404,000		1,404,000
Restricted earnings						
Restricted	-	-		11,804		11,804
Unrestricted	-	-		194,860		194,860
Fund balances						
Unassigned - unrestricted				101,100		101,100
<b>Total equity and other credits</b>	<b></b>	<b></b>	<b></b>	<b>1,700,824</b>	<b></b>	<b>1,700,824</b>
<b>Total liabilities, equity and other credits</b>	<b>\$</b>	<b>56,888</b>	<b>\$</b>	<b>2,175,064</b>	<b>\$</b>	<b>2,175,064</b>

**CALAGHER PARKER POLICE JURY**  
**WATERBURY DISTRICT NO. 5 OF POWER 2**  
*(Previously Presented Component Unit)*  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance - Component Units**  
**For the fiscal year ended December 31, 2000**

	Debit for the
	<u>Year</u>
<b>Revenues:</b>	
Special assessments levied	\$ 16,544
Interest received on investments	4,700
Investments income	<u>503</u>
Total revenues	<u>21,747</u>
<b>Expenditures:</b>	
Current:	
Other general government	104
Debt service	
Interest and fiscal charges	<u>1,888</u>
Total expenditures	<u>1,992</u>
Excess (deficiency) of revenues over (under) expenditures	19,755
Fund balance at beginning of year	<u>92,750</u>
Fund balance at end of year	<u>\$ 112,505</u>



**CALCAGRED PARKER POLICE JURY**  
**WATERBORNE DISTRICT PMS. 8 OF WARD 3**  
 (Separately Presented Component Unit)  
**Statement of Revenues, Expenses,**  
**and Changes in Retained Earnings- Component Unit**  
 For the fiscal year ended December 31, 2000

	<u>Revenues</u>
	<u>Total</u>
Operating revenues:	
Charges for services	\$ 33,671
Miscellaneous revenues	-
Total operating revenues	<u>33,671</u>
Operating expenses:	
Personnel services	139,000
Materials and supplies	26,863
Repairs and maintenance	37,484
General and administrative	17,187
Depreciation and amortization	77,008
Total operating expenses	<u>297,542</u>
Operating income (loss)	<u>66,129</u>
Nonoperating revenues (expenses):	
All other income	75,000
Intergovernmental revenues	28,647
Investment income	44,492
Interest expense	(71,486)
Miscellaneous (revenue)	13,742
Total nonoperating revenues (expenses)	<u>89,995</u>
Net income (loss)	56,134
Amortization of contributed capital	<u>7,128</u>
Increase (decrease) in retained earnings	63,262
Retained earnings at beginning of year	<u>127,774</u>
Retained earnings at end of year	<u>\$ 191,036</u>



## STATISTICAL SECTION

*This section which is composed of accounting and non-accounting data is presented in order to provide the reader with additional information as an aid to understanding the financial activities of the governmental unit.*

Table 1

**Caldwell Parish Police Jury**  
**General Governmental Expenditures by Function (1)**  
**Last Ten Years**  
**(Unaudited)**

Year	General Government	Public Safety	Public Works	Health and Welfare	Culture and Recreation	Economic Development & Assistance
2000	\$ 7,788,153	\$ 3,404,395	\$ 19,287,939	\$ 5,498,272	\$ 458,389	\$ 3,485,798
1999	7,895,578	6,376,362	15,617,728	6,342,880	413,043	3,177,979
1998	7,618,840	5,910,712	12,515,168	7,388,297	409,533	3,266,305
1997	7,348,233	4,974,854	13,289,338	7,441,999	394,823	3,088,369
1996	6,577,348	4,486,336	10,845,880	6,464,880	408,349	3,119,609
1995	6,281,558	4,363,399	8,772,153	7,388,148	341,966	3,205,300
1994	4,988,974	4,106,158	10,289,148	7,841,608	328,489	3,413,871
1993	4,845,433	3,898,538	8,456,418	7,473,643	322,820	3,818,069
1992	4,797,418	3,525,798	8,069,784	8,165,493	338,978	3,814,828
1991	4,848,568	3,274,899	13,390,132	7,997,029	382,421	3,334,680

(1) Includes General, Special Revenue, and Debt Service Funds, excluding capital outlay expenditures.

**Table 1**

<b>Data</b>		<b>Miscellaneous</b>		<b>Total</b>	
<b>Service</b>					
\$	4,526,125	\$	277,438	\$	48,726,931
	4,408,278		258,995		44,558,759
	4,658,898		328,793		42,893,746
	4,793,072		177,738		41,408,689
	3,387,889		160,115		35,312,843
	1,360,651		138,634		32,826,899
	1,263,379		135,120		32,368,848
	369,347		368,308		28,881,183
	834,833		691,709		38,293,897
	954,724		461,023		33,983,426

**Caldwell Parish Police Jury**  
**General Governmental Revenues by Source (1)**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Year	Taxes	Licenses & Permits	Inter - Governmental	Charges for Services	Fines and Forfeitures	Interest
2008	\$ 33,822,778	\$ 1,197,884	\$ 10,379,678	\$ 1,683,487	\$ 992,814	\$ 8,615,733
1999	32,228,947	1,199,641	11,438,893	1,447,611	1,369,399	3,997,193
1998	32,784,140	1,259,827	12,146,449	1,393,798	1,826,941	3,778,900
1997	32,848,075	1,196,113	12,696,298	1,679,539	1,213,990	4,579,526
1996	34,783,183	1,236,155	11,095,406	1,516,321	1,167,486	3,682,909
1995	29,700,890	1,075,284	11,966,007	1,381,526	1,256,786	2,767,158
1994	35,684,813	1,031,793	12,177,619	1,790,815	2,286,342	1,976,685
1993	33,194,446	938,833	11,319,884	1,696,528	983,946	1,691,174
1992	28,559,172	879,719	12,884,864	902,149	1,512,842	1,948,686
1991	19,528,484	788,783	11,883,363	831,162	968,893	2,094,283

(1) Includes General, Special Revenue, and Debt Service Funds.

Table 2

	Gaming Revenues	Miscellaneous Revenues	Total
\$	1,126,322	\$ 1,704,892	\$ 65,323,986
	8,667,460	1,642,816	60,681,138
	6,585,766	1,377,525	62,383,987
	3,334,980	1,238,408	60,626,811
	4,893,647	1,163,453	59,469,875
	3,113,596	1,066,827	58,329,835
	698,699	1,716,396	47,257,812
	348,463	2,143,828	41,886,298
	--	1,183,777	39,061,805
	--	1,578,822	37,683,992

**Calcasieu Parish Police Jury**  
**General Governmental Tax Revenues by Source (1)**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Year</b>	<b>General Property Taxes</b>	<b>Sales Tax</b>	<b>Other Taxes</b>	<b>Total</b>
2000	\$ 16,938,103	\$ 16,387,481	\$ 286,184	\$ 33,622,778
1999	16,383,114	15,349,138	298,873	32,038,917
1998	16,808,523	16,474,928	298,619	32,584,180
1997	15,666,826	16,699,679	279,830	32,646,035
1996	14,534,197	16,643,643	265,383	31,383,183
1995	14,321,913	15,138,670	242,507	29,703,090
1994	13,212,407	13,216,870	243,536	25,684,813
1993	10,898,963	12,121,354	213,108	23,194,446
(2) 1992	10,166,776	10,271,372	186,124	20,599,172
1991	9,721,458	9,620,187	138,838	19,520,484

(1) Includes General, Special Revenue, and Debt Service Funds

(2) First year of tax



Table 3

**Calcasieu Parish Police Jury**  
**Ad Valorem Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Year	Levy	Supple- mental	Reductions	Adjusted Levy	Unpaid	Collected	Percent Collected
2008	18,345,488	685,533	1,007,834	18,023,187	448,799	17,574,376	97.53%
2009	16,976,997	286,838	438,388	16,825,447	233,320	16,592,127	98.54%
2008	16,625,440	32,834	189,782	16,468,514	242,387	16,226,127	98.53%
2007	16,101,345	31,732	477,563	15,655,514	128,480	15,527,034	99.18%
2006	15,824,907	90,811	421,529	15,494,189	131,012	15,363,177	99.15%
2005	14,384,565	54,255	193,384	14,245,436	61,391	14,184,045	99.57%
2004	14,298,733	83,381	227,364	14,154,750	38,357	14,116,393	99.73%
2003	11,015,745	22,647	214,537	10,823,855	34,648	10,789,207	99.68%
2002	9,049,539	57,721	425,980	8,681,280	28,630	8,652,650	99.67%
2001	9,899,134	47,898	162,245	9,784,787	31,257	9,753,530	99.47%
2000	7,553,469	36,555	63,389	7,526,635	13,484	7,513,151	99.82%

(1) *Supplemental* represents additions to the original tax rolls.

(2) *Reductions* represents reduced assessments.

(3) *Capital* represents bankruptcy, adjudicated, and uncollectible amounts.

(4) The *collected* amount will differ from revenue reported for that year because of the year in which paid under protest amounts were remitted to the Police Jury.



Calcasieu Parish Police Jury  
Assessed and Estimated Value of Taxable Property  
Last Ten Fiscal Years  
(Unaudited)

Year	Net Assessed Value	Total Estimated Actual Value	Ratio of Net Assessed to Estimated Actual Value
2000	\$ 1,133,791,620	\$ 11,337,918,200	10%
1999	1,083,078,110	10,860,763,300	10%
1998	1,037,523,420	10,375,294,200	10%
1997	1,006,802,840	10,260,028,400	10%
1996	1,000,017,630	10,000,176,300	10%
1995	990,082,560	9,900,825,600	10%
1994	876,081,840	8,760,038,400	10%
1993	823,933,920	8,239,789,200	10%
1992	786,883,420	7,868,834,200	10%
1991	693,277,260	6,932,772,600	10%

Table 3

**Calcasieu Parish Police Jury**  
**Property Tax Millage Rates - Direct and Overlapping Governments (1)**  
**(For \$1,000 of Assessed Value)**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Fiscal Year</b>	<b>Calcasieu Parish Police Jury</b>	<b>Calcasieu Parish School Board</b>	<b>Parish Library</b>	<b>Law Enforcement</b>	<b>Fire Protection</b>	<b>Gravity Drainage</b>
2000	25.84	246.04	7.04	15.83	150.88	70.88
1999	26.56	203.84	5.87	15.33	153.11	69.34
1998	28.50	190.38	5.87	15.33	155.13	66.60
1997	25.09	261.90	5.87	14.88	150.74	63.36
1996	27.06	290.63	6.52	13.88	137.54	63.36
1995	27.44	327.23	7.09	13.15	134.42	63.85
1994	25.84	348.00	7.12	12.15	171.57	68.15
1993	26.64	354.73	7.32	13.65	172.73	68.72
1992	28.66	333.85	7.33	14.54	168.78	61.88
1991	28.31	301.45	6.87	14.54	160.11	61.88

(1) Information obtained from Property Tax Rolls, except for Cities information which was obtained from city governments.

(2) Cities include Lake Charles, Sulphur, Westlake, DeQuincy, Vinton, and Iona.

**Table 3**

<b>Recreation and Community Centers</b>	<b>Airport and Harbor &amp; Transit</b>	<b>Water and Sewerage</b>	<b>Chile</b>	<b>Other</b>	<b>Total</b>
53.04	3.88	75.48	58.22	8.99	728.13
52.08	3.75	75.19	54.49	8.16	678.20
51.40	3.75	83.38	54.49	8.16	663.85
50.41	11.40	70.78	63.81	9.99	728.83
47.51	5.75	87.85	61.79	8.16	799.43
44.29	3.95	108.88	61.89	8.31	846.51
49.13	3.95	105.80	62.56	9.83	863.81
49.13	3.95	108.39	68.57	7.34	887.11
42.18	5.60	116.68	68.57	6.83	845.87
32.18	8.48	125.75	69.42	6.83	808.02

**Calcasieu Parish Police Jury**  
**Principal Taxpayers**  
**December 31, 2009**  
**(Unaudited)**

<b>Taxpayer</b>	<b>Type of Business</b>	<b>1999 Assessed Valuation</b>	<b>Percentage of Total Assessed Valuation</b>
Batarge Gulf States Inc.	Utility	\$ 61,268,180	5.41%
Casco, Inc.	Refinery	45,150,800	3.99%
PfG Industries, Inc.	Chemical Plant	33,658,910	2.98%
Condes Vista Company	Chemical Plant	19,334,170	1.70%
Cargo Petroleum Corporation	Refinery	17,548,340	1.55%
BellSouth Telecommunication	Utility	15,459,745	1.36%
Lysandell Chemical Worldwide	Chemical Plant	12,078,340	1.06%
Montell USA Inc.	Chemical Plant	12,019,470	1.06%
Hibernia National Bank	Banking	9,904,980	0.87%
Colonial Pipeline Co.	Pipeline	<u>7,826,690</u>	<u>0.69%</u>
Total for principal taxpayers		237,580,526	20.99%
Total for all other taxpayers		<u>898,211,324</u>	<u>79.01%</u>
Total for all taxpayers		<u>\$ 1,135,791,850</u>	<u>100.00%</u>

**Table 7**

**Calcasieu Parish Police Jury  
Special Assessment Billings and Collections  
Last Ten Fiscal Years  
(Unaudited)**

<b>Fiscal Year</b>	<b>Special Assessment Billings</b>	<b>Special Assessment Collected (1)</b>
2000	\$ 270,588	\$ 184,978
1999	323,100	283,904
1998	330,565	281,307
1997	189,977	121,088
1996	227,999	104,719
1995	236,797	132,742
1994	159,896	168,320
1993	118,156	297,743
1992	443,036	329,854
1991	311,212	222,517

(1) Includes prepayments.

Table 8

Calumet Parish Police Jury  
Computation of Legal Debt Margin  
Year Ended December 31, 2009  
(Unaudited)

Assessed Valuations:

Assessed value	\$ 790,709,280
Add back: exempt property	133,082,540
Total assessed value	<u>\$ 923,791,820</u>

Legal debt margin:

Debt limitation - 10 percent of total assessed value	\$ 113,379,182
--	----------------

Debt applicable to limitation:

Total bonded debt	\$ 1,584,000
Less: Special assessment bonds	(452,471)
Revenue bonds	(7,520,000)
Amount available for repayment of general obligation bonds	<u>0</u>

Total debt applicable to limitation	<u>12,196</u>
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Legal Debt Margin	<u>\$ 113,366,986</u>
-------------------	-----------------------



**Table 2**

**Calcasieu Parish Police Jury**  
**Ratio of Net General Obligation Debt**  
**To Assessed Value and Net General Obligation Debt Per Capita**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Year</b>	<b>Population</b>	<b>Assessed Value</b>	<b>Gross Bonded Debt</b>	<b>Less Debt Service Funded</b>	<b>Net Bonded Debt</b>	<b>Ratio of Bonded to Assessed Debt Value</b>	<b>Net Bonded Debt Per Capita</b>
2000	183,577	\$ 1,133,791,810	\$ 12,395	\$ -	\$ 12,395	0.00%	\$0
1999	183,400	1,086,018,110	13,510	-	13,510	0.00%	0
1998	180,300	1,057,529,420	22,356	-	22,356	0.00%	0
1997	180,200	1,026,062,840	26,753	-	26,753	0.00%	0
1996	176,300	1,000,007,630	30,719	-	30,719	0.00%	0
1995	174,600	890,082,560	34,314	-	34,314	0.00%	0
1994	172,200	876,081,840	33,597	-	33,597	0.00%	0
1993	171,900	823,978,020	40,567	-	40,567	0.00%	0
1992	168,644	760,883,420	78,903	21,389	56,904	0.01%	0
1991	168,174	634,992,190	407,723	208,458	202,265	0.03%	1

Table 18

**Calcasieu Parish Police Jury**  
**Ratio of Annual Debt Service Expenditures**  
**For General Bonded Debt to Total Expenditures**  
**Last Ten Years**  
**(Unaudited)**

Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Expenditures	Ratio of Debt Service to Total General Expenditures
2000	\$ 3,996,834	\$ 528,321	\$ 4,525,155	\$ 48,736,931	9.29%
1999	3,836,433	569,845	4,406,278	44,535,739	9.90%
1998	3,877,678	821,238	4,698,916	42,693,746	11.07%
1997	3,846,366	946,746	4,793,112	41,488,609	11.57%
1996	2,316,317	1,061,682	3,377,999	35,322,042	9.57%
1995	159,680	1,384,939	1,544,619	32,826,899	4.71%
1994	333,798	890,181	1,223,979	32,368,948	3.90%
1993	643,669	119,235	762,904	28,981,185	2.64%
1992	706,488	124,768	831,256	29,393,697	2.82%
1991	806,883	167,891	974,774	33,983,426	2.87%

(1) Includes General, Special Revenue and Debt Service Funds, excluding capital outlay expenditures.

Table 11

**Calcasieu Parish Police Jury**  
**Computation of Direct and Overlapping Debt**  
**General Obligation Bonds**  
**December 31, 2009**  
**(Unaudited)**

<b>Jurisdiction</b>	<b>Net General Obligation Bonded Debt Outstanding</b>	<b>Percentage Debt Applicable to the Parish</b>	<b>Amount Applicable to Parish</b>
<b>Direct:</b>			
Calcasieu Parish Police Jury	\$ 12,195	100%	\$ 12,195
Calcasieu Parish Police Jury			
Discrete Component Units	<u>78,245,046</u>	100%	<u>78,245,046</u>
Total Direct Debt	78,257,241		78,257,241
<b>Overlapping:</b>			
Calcasieu Parish School Board	99,210,734	100%	99,210,734
Cities	<u>12,878,854</u>	100%	<u>12,878,854</u>
Total Overlapping Debt	<u>112,089,588</u>		<u>112,089,588</u>
Total Debt	<u>\$ 190,346,829</u>		<u>\$ 190,346,829</u>

(1) Cities include Lake Charles, Sulphur, Westlake, DeQuincy, Violet, and Ibores.

**Calcasieu Parish Police Jury  
Demographic Statistics  
Last Ten Fiscal Years  
(Unaudited)**

<b>Fiscal Year</b>	<b>Population</b>	<b>Per Capita Income</b>	<b>Median Age</b>	<b>Number of School Age Children</b>	<b>Public School Enrollment</b>	<b>Unemployment Rate</b>
2008	183,377	\$ 23,179	32	36,143	32,990	9.08%
1999	181,480	20,941	32	36,517	33,158	9.58%
1998	179,289	20,981	32	36,777	33,234	9.08%
1997	180,389	20,690	31	36,873	33,608	9.68%
1996	176,180	20,690	31	37,034	33,805	6.38%
1995	174,080	18,979	31	36,226	33,222	6.28%
1994	173,380	13,696	31	36,896	33,340	7.48%
1993	171,580	13,416	31	36,532	33,384	7.58%
1992	169,644	13,233	31	36,843	32,833	8.68%
1991	168,134	9,254	30	36,943	32,443	8.68%

(1) Census information for *Population* was obtained from the local Chamber of Commerce.

(2) Information for *Per Capita Income*, *Median Age*, and *Unemployment Rate* was obtained from the Louisiana Department of Labor.

(3) Information for *No. of School Age Children* and *Public School Enrollment* was obtained from the Calcasieu Parish Schools Membership Report, (end of school term)

**Calcasieu Parish Police Jury**  
**Property Value, Construction and Bank Deposits**  
**Last Ten Years**  
**(Unaudited)**

<b>Fiscal Year</b>	<b><u>Commercial Construction</u></b>		<b><u>Residential Construction</u></b>		<b><u>Bank Deposits</u></b>	<b><u>Property Value</u></b>
	<b>No. of Units</b>	<b>Value</b>	<b>No. of Units</b>	<b>Value</b>		
2000	144	\$ 83,534,588	793	\$ 48,128,407	\$ 3,824,391,000	\$ 7,987,892,880
1999	126	8,004,601	630	40,523,794	3,804,576,000	7,638,322,000
1998	77	6,027,111	593	54,821,683	1,848,275,000	7,468,851,300
1997	63	3,585,708	497	44,697,524	1,619,879,000	7,283,624,700
1996	307	180,803,787	714	65,185,796	1,647,804,000	7,071,402,800
1995	152	23,829,486	603	48,088,717	1,399,149,000	6,299,947,700
1994	148	20,533,080	574	46,112,880	1,369,000,000	6,221,088,200
1993	152	18,790,766	504	39,590,844	1,331,842,000	5,746,648,200
1992	97	6,903,189	489	31,390,606	1,357,900,000	6,509,172,100
1991	71	2,565,755	326	21,032,628	1,812,900,000	6,632,372,600

(1) Information for *Commercial Construction* and *Residential Construction* provided by the Parish Planning and Development Office

(2) *Bank Deposits* provided by individual banks

(3) Information for *Property Values* provided by the Calcasieu Parish Tax Assessor

**Calcasieu Parish Police Jury**  
**Miscellaneous Statistical Data**  
**December 31, 2008**  
**(Unaudited)**

<b>Date of incorporation</b>	<b>1840</b>
<b>Form of government</b>	<b>Police Jury system as provided by the general laws of the state</b>
<b>Area of square miles</b>	<b>1,086</b>
<b>Number of employees</b>	<b>899</b>
<b>Miles of parish roads:</b>	
Paved road miles	1,000
Unpaved road miles	140
<b>Total road miles</b>	<b>1,182</b>
<b>Number of bridges (estimate)</b>	<b>169</b>
<b>Parks and recreation:</b>	
Number of parks	13
Park acreage (estimate)	233
Number of boat launching ramps	19
<b>Public libraries:</b>	
Number of library branches	13
Number of books, videos, books-on-tape	426,863
Annual circulation	1,004,382



CHUCKIE'S BARGE POLICE JURY  
ONE CIRCULAR S-331  
SUPPLEMENTARY COMPLIANCE REPORT  
DECEMBER 31, 1999

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT-ADOPTED STANDARDS

Mrs. Elizabeth F. Griffin, President  
and the Members of the  
Calcasieu Parish Police Jury  
Baton Rouge, Louisiana

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2009, and have issued our report thereon dated June 24, 2011. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. We did not audit the financial statements of certain discretely presented component units of the Parish entity, as described in Schedule 5, and accordingly the separately issued reports should be referred to with respect to items covered by these supplemental compliance reports. Our report on the financial statements also included two explanatory paragraphs which described (i) the delinquency of principal and interest payments for certain discretely presented component units and (ii) the correction of an error in the recording of 1999's residual equity transfer.

### Compliance

As part of obtaining reasonable assurance about whether the Calcasieu Parish Police Jury's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying schedule of findings and questioned costs (Schedule 1a) as items 1000-1 through 2000-1.

In the course of our audit nothing came to our attention that caused us to believe there has been any lack of compliance with the Parish Transportation Act or with the material accounting or reporting requirements of the various bond covenants under which outstanding bonds have been issued.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over financial reporting in order to determine our

auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we considered to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect the Orleans Parish Police Jury's ability to record, process, summarize and report financial data consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in the accompanying Schedule (b) as items 2200-1 to 2200-3.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider items 2200-1 to 2200-3 to be material weaknesses.

This report is intended solely for the information and use of the members of the Police Jury, management and federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*Ann Schram, S.G., CPA*

June 18, 2021



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A REGISTERED CORPORATION

Public Policy Consultants

Business Consultants

## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-113

Mrs. Elizabeth F. Griffin, President  
and the members of the  
Calcasieu Parish Police Jury  
Lake Charles, Louisiana

### COMPLIANCE

We have audited the compliance of the Calcasieu Parish Police Jury with the types of compliance requirements described in the U. S. Office of Management and Budget OMB Circular A-113 Compliance Requirements that are applicable to each of its major federal programs for the year ended December 31, 1980. The Calcasieu Parish Police Jury's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs included rel. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Calcasieu Parish Police Jury's management. Our responsibility is to express an opinion on the Calcasieu Parish Police Jury's compliance based on our audit.

The Calcasieu Parish Police Jury's general purpose financial statements include the operations of a certain discretely presented component unit disclosed in schedule 5 which received \$1,482,848 in federal awards, which is not included in the schedule. During the year ended December 31, 1980, our audit described below, did not include the operations of this component unit since the entities engaged other auditors to perform an audit of their financial statements in accordance with OMB Circular A-113. Also listed in Schedule 5 are component units whose financial statements were audited by other auditors but were not required to have an audit conducted in accordance with OMB Circular A-113. Any federal awards received by component units not subject to OMB Circular A-113 are listed in the Police Jury's schedule of expenditures of federal awards.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-113, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-113 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Calcasieu Parish Police Jury's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our

audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Calcasieu Parish Police Jury's compliance with those requirements.

As described in Item 2000-10 in the accompanying Schedule 2c, the Calcasieu Parish Police Jury did not comply with requirements regarding cash management requirements that are applicable to the U.S. Department of Housing and Urban Development's Housing Assistance Program Section 81. Compliance with such requirements is necessary, in our opinion, for the Calcasieu Parish Police Jury to comply with requirements applicable to this program.

In our opinion, except for the noncompliance described in the preceding paragraph, the Calcasieu Parish Police Jury complied, in all material respects, with the requirements referred to above that are applicable to each of the major federal programs for the year ended December 31, 2000.

#### Internal Control over Compliance

The management of the Calcasieu Parish Police Jury is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Calcasieu Parish Police Jury's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Calcasieu Parish Police Jury's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in Schedule 2c as Items 2000-7 to 2000-9.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a reasonably low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider Items 2000-7 to 2000-9 of Schedule 2c to be material weaknesses.

#### Schedule of Federal Awards

We have audited the general purpose financial statements of the Calcasieu Parish Police Jury as of and for the year ended December 31, 2000, and have issued our

report thereon dated June 18, 2001. Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-113 and is not a required part of the general purpose financial statements of the Louisiana Parish Police Jury. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

This report is intended solely for the information and use of the members of the Police Jury, management and federal awarding agencies and pass-through entities and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

 A. Schenkel, Esq., Auditor

June 18, 2001

CHICAGO POLICE DEPARTMENT  
SCHEDULE OF DISBURSEMENTS OF FEDERAL FUNDS  
DECEMBER 31, 1960

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Disbursements in the Twelve Months Ended December 31, 1960 (Page 1)
<u>U.S. Dept. of Agriculture</u> Key Care Program (U.S. Dept. of Education) (Page 1)	10.858	72-4448214	\$ 351,425
<u>Louisiana Job Employment Training</u> (U.S. Dept. of Social Services) (Page 1)	10.861	72-4448224	108,344
<u>National School Lunch</u> (U.S. Dept. of Education) (Page 1)	10.866	72-4448234	18,808
<u>U.S. Dept. of Housing and Urban Development</u> Section 4 Rental Voucher Program	14.885	NOT AVAILABLE	817,883
Section 4 Rental Certificate Program (Page 1)	14.887	NOT AVAILABLE	1,748,717
<u>U.S. Dept. of Labor</u> Job Training Partnership Act	17.380	72-4448234	1,813,738
Welfare-to-Work Grant	17.381	72-4448234	143,388
Workforce Transition Act (U.S. Dept. of Labor) 64 Grants	17.383	72-4448234	518,488
64 Grants (U.S. Dept. of Education) (Page 1)	17.384	72-4448234	54,888
<u>U.S. Dept. of Health and Human Services</u> Community Services Block Grant (U.S. Dept. of Labor) (Page 1)	22.387	72-4448234	813,482

<u>Federal Grants/ Pass-Through Grants/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Division's Number</u>	<u>Disbursements to the Twelve Months Ended December 31, 2000 Block ID</u>
Law-Enforce Home Energy Assistance Block/Grant Crisis Grants (LA Dept. of Social Services) (Block F)	90.540	70-6000214	282,810
<u>U.S. Federal Emergency            Management Agency            Disaster Assistance            Program (EPA Grants)</u> (LA Office of Emergency Preparedness) (Block F)	93.540	70-6000214	47,469
<u>COOPERATION FOR NATIONAL            AND COMMUNITY SERVICE</u> National Service Volunteers Program (NSVP) (Block I)	94.000	70-6000214	59,706
<u>U.S. Dept. of Justice            Juvenile Justice            (LA Commission on            Law Enforcement)</u>			
Pre-Trial Intervention Case Management Grant (Block H)	14.478	70-6000214	60,940
Family Strengthening (Block H)	16.940	70-6000214	27,060
Officer Training (Block H)	18.000	70-6000214	25,574
Child Abuse Counseling & Child Advocacy Program (Block H)	18.987	70-6000214	61,862
Domestic Violence (Block H)	28.880	70-6000214	59,942

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass Through Grantor's Number	Disbursements in the Twelve Months Ended December 31, 2000 (State 9)
TREASURY INVESTMENT PROGRAMS (State 0)	18.148	72-0000004	32,400
Drug Court Planning (State 0)	18.188	72-0000004	8,000
Data Collections/System Upgrade (State 1)	18.579	72-0000004	1,000
CONSTRUCTION INNOVATION PROGRAM (State 0)	18.870	72-0000004	8,000
Juvenile Community Service Program (BY LA. Safety Council) (State 1)	20.540	72-0000000	32,400

U.S. DEPARTMENT OF  
 COMMERCE  
 National Oceanic &  
 Atmospheric Administration

Coastal Zone Management (through the Louisiana Department of Natural Resources) (State 0)	11.409	72-0000004	17,300
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Calcasieu Parish Police Jury Primary Government Totals			45,400,000
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<u>Federal grantor/ Pass-through grantor/ Program title</u>	<u>Federal CFDA Number</u>	<u>Pass Through Grantor's Number</u>	<u>Reimbursements in the Twelve Months Ended December 31, 1990 CFDA No.</u>
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The following are amounts of Federal funds received by component units of the Louisiana Parish Police Juries:

**Waterworks District No. 3 of Ward 3**

<u>U.S. Department of Agriculture Water and Waste disposal Systems for Rural Communities Loan Program (RWSA 01)</u>	10.775	Not Applicable	541,000
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**Pine Protection District No. 3 of Ward 3**

<u>U.S. Department of Agriculture Rural Community Pine Protection Program US Dept. of Agriculture</u>	10.004	Not Available	000
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**District Attorney of the Fourteenth  
Judicial District**

<u>U.S. Department of Health and Human Services Funded through Louisiana Department of Social Services Child Support Enforcement Title IV-D</u>	02.003	Not Available	<u>500,000</u>
<b>Total Component Unit Assistance</b>			<b><u>\$ 1,041,000</u></b>

Note A: Scope of Audit - The audit was performed pursuant to the Single Audit Act of 1994 and OMB Circular A-133.

Summary of Significant Accounting Policies - The above statement of expenditures of Federal awards has been prepared on the modified accrual basis of accounting used by the Police Jury in preparation of the financial statements that report these awards.

Methods of Insurance in Effect - See Schedule C.

Note B: Disbursement cannot be traced directly to Disbursements in the financial statements in every case due to the combining of various programs reported individually here. For example, the Office of Community Services (OCS) Special Revenue Fund (which, moreover, includes certain state and local funding not reported here) combines a number of Federal programs, the Coastal Zone Management is reported in the Planning and Development Special Revenue Fund, along with other nonfederal activity in the financial statements. Also, cash receipts for some funds were adjusted for revenue accruals and reversals in order to achieve the proper matching of revenue and expenditures.

Note C: The Police Jury received \$17,388 in revenue from the Coastal Zone Management Fund in 2000.

Note D: The Police Jury received \$44,174 for the 1999 Child Abuse Juvenile Justice and Child Advocacy Programs. A receivable of \$441 was reversed from 1999. An accrual of \$1,431 was made for the 1999 grant.

Note E: The Police Jury received \$271,048 from the Child Care Program in 2000. A 1999 receivable of \$11,388 was reversed.

Note F: The Police Jury received LEMAP/Heat Crisis Funds in the amount of \$485,916 in 2000. A 1999 receivable of \$14,416 was reversed.

Note G: The Police Jury received \$29,843 during 2000 for the Ouseville Justice Domestic Violence Grant.

Note H: The Police Jury received \$87,817 for this grant in 2000. A receivable for 1999 of \$4,162 was reversed.

Note I: The Police Jury received \$24,184 from the Corporation for National and Community Services in 2000 for the NCP Program. A receivable for 1999 of \$18,388 was reversed.

Note J: The Police Jury received \$21,914 during 2000. An additional accrual of \$4,472 was made for 2000 and a reversal of 1999 receivable of \$3,009 was recorded.

- Note K: The Police Jury received \$19,941 from the Family Strengthening grants in 1990. A receivable of \$5,889 was recorded for 1989 while the 1990 receivable of \$1,799 was reversed.
- Note L: The Police Jury received \$1,166,825 in 1990 for JYFA activities. The 1989 receivable of \$75,880 was reversed. The funds include Titles II-A, II-B, II-C, II-D, II-E-F, and II-G, H funds. Waivers to Work Funds are reported separately on this schedule. The Police Jury received \$186,886 for the Welfare to Work Program and a reversal of the 1989 receivable of \$7,880 for the Welfare to Work Program was recorded. The Police Jury received \$134,379 in 1990 for MHA activities. A receivable in 1989 of \$186,169 was recorded. The fund includes Adult, Youth and Dislocated Workers programs. The St. Clouds received \$64,490 in 1990.
- Note M: The Police Jury received \$104,329 in revenue from the LAFET program. An additional \$6,818 was set up as a receivable at the end of 1989 and \$7,880 in receipts was reversed for the 1989 receivable previously set up.
- Note N: The Police Jury received \$2,861,561 in cash. This is net of \$461,000 from previous years' overdrafts. The program received funds in excess of its expenditures in 1989 in the amount of \$881,489. The Police Jury also reimbursed \$800 in the amount of \$184,878 during 1990. A payable of \$286,828 for 1990 was established at year end for amounts due to grants as a result of the year end fee accounting reports. Of the \$812,328 due at the end of 1989, \$104,329 was still unpaid at December 31, 1989.
- Note O: The District had three revenue bond loans outstanding and one general obligation loan outstanding at the end of the year. The respective balances were \$187,669, \$86,874, \$50,000 and \$17,611. These outstanding loan balances at year end were reported as federal awards since the District is required to submit annual reports by the bond indentures to continuing compliance requirements.
- Note P: The Police Jury received \$47,449 in Emergency Management Assistance funds in 1990. A receivable of \$8,594 was recorded for 1989 while the 1989 receivable of \$8,184 was reversed.
- Note Q: The Police Jury received \$20,801 for the Juvenile Justice Treasury Intervention Program in 1990, while the receivable from 1989 in the amount of \$1,870 was reversed and a receivable for 1990 in the amount of \$1,370 was recorded.
- Note R: The Police Jury received \$18,874 in 1990 from this grant.
- Note S: The Police Jury received \$4,948 in 1990 from the Drug Court Planning Grant.

- Note T: The Police Jury received \$8,100 in 2008 from the 2006 Collection/System Upgrade Grant. The receivable in 2008 in the amount of \$4,600 was reversed.
- Note U: The Police Jury received \$426,263 in 2008 from this grant. A receivable was recorded in 2008 in the amount of \$13,178 and the receivable from 2007 in the amount of \$44,667 was reversed.
- Note V: Subrecipient Payments - The Job Training Partnership Act, Workforce Investment Act and Veterans-Ca-Mark funds had \$287,312 in subrecipient payments to the following entities: (1) Calcasieu Parish School Board, (2) Cameron Community Action Agency, (3) Cameron Council on Aging, Inc. (4) Louisiana Technical College and (5) McNeese State University. The Police Jury also had subrecipient payments to the Safety Council of Southwest Louisiana for \$26,660.
- Note W: The Police Jury received \$8,500 in 2008 from this grant.

**CALCUTTI PARSON POLICE JURY  
COMPARIS OF FINDINGS AND QUESTIONED COSTS  
PURSUANT OF AUDITOR RESULTS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

**1. Type of Auditor Report on Financial Statements**

Unqualified opinion

**2. Reportable Conditions and Material Weaknesses in Audit of Financial Statements**

Schedule 2a, Items 2000-1 to 2000-2 lists reportable conditions noted, of which Items 2000-1 to 2000-2 were considered to be material weaknesses.

**3. Noncompliance Material to the Financial Statements**

Schedule 2a, Items 2000-3 to 2000-4 identifies compliance findings related to the financial statements audit.

**4. Reportable Conditions and Material Weaknesses Over Major Programs**

Schedule 2a, Items 2000-5 to 2000-6 lists reportable conditions noted, of which Items 2000-5 to 2000-6 are considered to be material weaknesses.

**5. Type of Auditor Report on Compliance for Major Programs**

Qualified opinion

**6. Identification of Major Programs**

**Department of Environment**

Water and Waste Disposal Loans and Grants	10,376
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**Department of Housing and Urban Development**

Section 8 Rental Voucher Program	14,898
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Section 8 Rental Certificate Program	14,897
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**Department of Labor**

Job Training Partnership Act	17,268
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Welfare-to-Work Grants to States	
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and Localities	17,268
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Workforce Incentive Act	17,268
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NS Disasters	17,268
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**7. Dollar Threshold Used to Determine Major Programs**

Type A programs are the programs with total program expended funds of \$200,000 or more.

Schedule 3a

Continuation of Summary of Auditor Services

B. Findings and Questioned Costs for Federal Awards

Schedule 3a, Item 2000-10 for compliance finding. There were no questioned costs identified in the reports.

C. Low Risk Audits

The entity was not considered a low risk auditee.

**OLYMPIAN POLICE JURY  
SCHEDULE OF FINDINGS AND QUESTIONS CONCERNING  
COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING  
FOR THE YEAR ENDED DECEMBER 31, 1990**

**1. INTERNAL CONTROL - FINANCIAL STATEMENT ASPECT**

**FINANCIAL STATEMENTS**

- 2000-1 1. Section 2 Review Assistance Program (CFR 25.14, 25.25, and 25.26) - U.S. Department of Housing and Urban Development

See Schedule 2a, Section 21, Item 1 for a discussion of overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the financial statement audit performed in accordance with Government Auditing Standards.

**COMPETING UNITS**

- 2000-2 2. Competition Data Requested by Principal Auditors

Metropolitan Statistics No. 3 of Part 2 (Police and Public Safety Systems for Rural Communities) - CFR 25.25 U.S. Department of Agriculture

**Finding:** Lack of Segregation of Duties - Due to the entity's size and number of employees in the administrative office, there is a lack of segregation of duties with regard to both cash and accounts receivable activities. As such, management should be actively involved in the day to day operations in order to provide some degree of oversight/review control. In addition, due to the inclusion of this entity in the Police Jury's comprehensive annual financial report, the year end financial statements were not forwarded to the grantor within the required time limit.

**Criteria:** Proper internal controls and accounting requirements necessitate that the above items be reviewed to ensure that the system will function as anticipated. The grant documents also require that financial information be sent to the grantor within sixty days.

**Effect:** There is no immediate financial impact (or not one that can be reasonably estimated).

**Cause:** It appears that management has not been able to devote substantial attention to these items.

Continuation of Internal Control-Financial Statement

**Recommendation:** We recommend that, whenever possible, management take an active interest in all of the aspects of the accounting process. We also recommend that management continue to notify the grantor regarding this delayed reporting. We do note that in the past, the grantor has not considered this a material issue.

**Management's Response:** Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).

2000-3

**WISCONSIN DIVISION OF, 2 of Ward 2 Water and Sewer Disposal System for Rural Communities 1999 - FY00 \$3,518 U.S. Department of Agriculture**

**Finding:** Protection of Accounting Records - During 2000, the entity's computer system crashed. The only backup of the computer data was damaged during the recovery attempt. Also, the entity did not have the necessary printouts to easily reconstruct the records.

**Evidence:** Proper backups (both electronic and paper) of the accounting records are necessary to restore the accounting records to a reasonable point in the near past in the most efficient time possible.

**Effect:** There is no immediate financial impact nor not one that can be reasonably estimated, with the exception of the fact that the entity's personnel had to spend significant amount of time reconstructing the records.

**Cause:** It appears that management had not been able to devote sufficient attention to this issue.

**Recommendation:** We recommend that management review its data recovery procedures and implement, at a minimum, the following:

1. Optimal electronic backups be used with the most recent backup being kept in a secure location;
2. Provide the necessary reports needed to reconstruct the data in the event that none of the recent backups are able to be used.

**Management's Response:** Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (unaudited).



## (Continuation of Internal Control Financial Statement)

NOTE-4 b. Companies Being Audited By Outside Auditors

Listed below are companies which have had a qualification in their audit reports regarding the presence of internal control weaknesses and/or comments. Also listed is the name of the auditor and the date of their report.

<u>COMPANY NAME</u>	<u>DATE OF AUDIT</u>	<u>AUDITOR</u>
West California- Cameron Hospital	Broussard & Co CPAs	8-28-81
Waterworks 2 of 4	Broussard & Co CPAs	10-27-80
Waterworks 4 of 4	Broussard & Co CPAs	4-11-80
Waterworks 8 of 3 & 8	Broussard & Co CPAs	7-28-80
Community Center District 4 of 3	McElroy, Quirk & Burch, CPAs	8-2-80
Indigent Defendants Board 14th Judicial District	McElroy, Quirk & Burch, CPAs	8-18-80
18th Judicial District Court Child Support Enforcement Fund	One Schram & Co., Ltd. McElroy, Quirk & Burch, CPAs	8-18-80
Gravity Drainage 4 of 3	Wiles & Company CPAs	8-18-80
Gravity Drainage 5 of 4	Wiles & Company CPAs	8-18-80
Indigent Transmittal Fund 14th Judicial District	McElroy, Quirk & Burch, CPAs	7-18-80
Civil Indigent Transmittal District	McElroy, Quirk & Burch, CPAs	7-18-80

11. COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT REVIEW

PRINCIPAL GOVERNMENT

1990-1 1. Section 8 Housing Assistance Payments (CFR 80.14.833, 14.834, and 14.835 - U.S. Department of Housing and Urban Development - Budget Request.

**Findings:** Both in the prior year and current year, we have noted the existence of excessive amounts of cash on deposit for the Housing Office. The Housing Office needs to revise their procedures for requesting periodic disbursements/advances for this point. It appears that the budget requests for the past several years were in excess of their current needs. This resulted in a significant payable due to the grantor on the respective year-end due administration's unmet needs reports.

**Criteria:** The grantor also has very strict guidelines for amounts to be requested for funding the current year's operations.

**Effect:** The Housing Office will be required to reimburse the grantor for excess collections. In addition, the grantor may impose additional restrictions which could affect future years' income.

**Cause:** The housing office is not properly estimating and completing the budget/advance requests. Additional training and review must be performed.

**Recommendation:** We noted that the Police Jury has retained the services of a consultant who is working with the Housing office to address, among other areas, the budget process which is resulting in these annual overpayments. We continue to recommend that the Police Jury correspond with the grantor to reimburse the amounts set up as payable at the end of 1988 as soon as possible. They should also coordinate with their consultant to review the cash position of the Housing office in 1991 and ensure the 1990 budget is adjusted accordingly.

**Management's Response:** Management concurs with the findings and recommendations. See Schedule 4 for management's corrective action plan (attached).

Continuation of Compliance - Financial Statement

COMPONENT UNITS

2004-5 3. Component Units Audited by Outside Auditors

Listed below are component units that had a qualification in their audit reports regarding the presence of compliance issues. Also listed is the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Indigent Defender's Board 3d <sup>rd</sup>	McIlroy, Quirk & Burns, CPAs	8-21-02
Radial District Gravity Drainage 4 of 3	McIlroy, Quirk & Burns, CPAs	8-21-02
Community Center District 4 of 1	McIlroy, Quirk & Burns, CPAs	8-21-02
Gravelly Drainage 5 of 4	Hines & Company CPAs	2-21-02
Waterworks 5 of 3 & 5	Brummond & Co CPAs	8-21-02

The following component unit had management's letter comments issued reporting immaterial instances of noncompliance. Also listed is the name of the auditor and the date of their report.

<u>Component Unit</u>	<u>Auditor</u>	<u>Date of Report</u>
Calumet Parish Tax Assessment District	Lamprey, Williams & Co, CPAs	4-7-02

CAJALPINE PARISH POLICE JURY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE  
WITH OMB Circular A-112  
FOR THE YEAR ENDED DECEMBER 31, 1964

1. INTERNAL CONTROL - FEDERAL BORROW 10-1101

FINANCIAL STATEMENT

- 1960-3 1. Section 2 Housing Assistance Payments (CFR 20. 10.210, 10.220, and 10.230 - U.S. Department of Housing and Urban Development)

See Schedule No. Section II, Item 1 for a discussion of accounting of this program. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with OMB Circular A-112.

COMPETING FUNDS

- 1960-4 1. Habitat's District No. 3 of Ward 3 Water and Waste Disposal Systems for Rural Communities Loan - CFR 10.410 U.S. Department of Interior

See Schedule No. Section I, Item 2, Finding 1960-2 for a discussion of internal control findings for this program (related to segregation of duties and the delayed financial statement reporting to the grantor). This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-112 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

- 1960-5 Habitat's District No. 3 of Ward 3 Water and Waste Disposal Systems for Rural Communities Loan - CFR 10.410 U.S. Department of Interior

See Schedule No. Section I, Item 2, Finding 1960-2 for a discussion of internal control findings for this program (related to the production of accounting records). This item is a reportable condition with respect to the audit performed in accordance with OMB Circular A-112 since the revenue generated by the entity's operation is dedicated to the payment of the federal loan.

SALESMAN HENRY POLICE JURY  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 COMPLIANCE AND INTERNAL CONTROL IN ACCORDANCE  
 WITH GSA CIRCULAR 8-112  
 FOR THE YEAR ENDED DECEMBER 31, 1989

12. COMPLIANCE - FEDERAL ACQUISITION (A-112)

PRIMARY COMMENT

1990-10 1. Section 8 Housing Assistance Program (FAR 28.101, 28.102, and 28.107 - U.S. Department of Housing and Urban Development)

See Schedule 1a, Section 11, Item 1 for a discussion of overfunding of this program. This item is both a reportable condition and a compliance finding with respect to the audit performed in accordance with GSA Circular 8-112.

ORIGINATED BUDGET POLICE JURY  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
DECEMBER 31, 2000

SECTION 2 - INTERNAL CONTROL FINANCIAL STATEMENT MEET

PRIMARY GOVERNMENT

No.	FINDING	REMARKS
22-1	<u>Section 2 Budget Assignment Payments - Reimbursement of Bureau Accounts of Debt</u>	<p>The issues are being addressed currently and are partially resolved as at this time with a near term evidence for full resolution. See Finding 2000-1.</p> <p>The fee accounted is presently corresponding with a NEW financial analyst in the Port North office, receiving guidance on budget preparation procedures and guidelines. The 2001 budget will be awarded to bring it into compliance. The amount due BJB has been reduced by \$443,489 in 2000 by offsetting amounts due the Housing Department for 2000 expenses incurred and by \$204,878 of payments by the Police Jury to BJB. The amount remaining due BJB of \$443,183 will be paid by a corresponding adjustment to what is owed to the Housing Department for expenses incurred in 2000.</p>
22-2	<u>SECTION 2 BUDGET NO. 2 OF PART 2 - REIMBURSEMENT OF DEBT</u>	<p>Due to the entity's size and number of employees in the administrative office, there continues to be a lack of segregation of duties with regard to both cash and accounts receivable activities. Management is, however, actively involved in the daily operations which provides some degree of oversight/supervision control. See Finding 2000-2.</p>

Continuation of Summary Schedule of Prior Year Findings

SECTION 2 - INTERNAL CONTROL FINANCIAL STATEMENT AUDIT

No.	Findings	Status
	<u>COMPONENT UNITS</u>	
FF-3	<u>COMPONENT Units Audited by GUSMAN Auditors</u>	see separately issued reports of these component units for the status of the 1996 findings.

Component Units

Auditors

Waterworks 3 of 4	Broussard & Co CPAs
Waterworks 4 of 4	Broussard & Co CPAs
Waterworks 11 of 4 & 5	Broussard & Co CPAs
Waterworks 8 of 3 & 5	Broussard & Co CPAs
Community Center	McElroy, Quirk &
District 4 of 1	Burch, CPAs
Indigent Defendant's	
Board 14"	McElroy, Quirk &
Judicial District	Burch, CPAs
14" Judicial District	
Court Child Support	The Johnson & Co.,
Enforcement Fund	Ltd., CPAs
Gravity Drainage 4 of 3	McElroy, Quirk &
	Burch, CPAs
Gravity Drainage 3 of 4	Hines & Co, CPAs
Indigent Transcript	
Fund 14" Judicial	McElroy, Quirk &
District	Burch, CPAs

Continuation of Summary Schedule of Prior Year Findings

SECTION 11 - COMPLIANCE WITH LAWS AND REGULATIONS - FINANCIAL STATEMENT AUDIT

PRIMARY GOVERNMENT

<u>No.</u>	<u>Finding</u>	<u>Status</u>
NP-1	<u>Section 8 Housing Assistance Accounts - Reimbursement of Housing Amounts of Cash</u>	These issues are partially resolved and all issues will be fully resolved on a case by case basis. See our response to Item 20-1.
NP-2	<u>Review of Budget Amendment Process</u>	This matter has been resolved. Subsequent to the 1999 audit, it was determined that this was not a compliance finding.
NP-3	<u>Compliance With Audited by Outside Auditors</u>	See separately issued reports of these component units for the status of the 1999 findings.

Component Unit

Auditor

Montgomery Defendants's  
Board 11<sup>th</sup> Judicial  
District  
Waterworks 4 of 4  
Gravity Drainage 4 of 5

McIntyre, Quirk &  
Burch, CPAs  
Broussard & Co. CPAs  
McIntyre, Quirk &  
Burch, CPAs





**CRACKED RIVER POLICE JURY**  
**MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS (MANDATORY)**  
**DECEMBER 31, 2000**

**SECTION 2 - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

<u>No.</u>	<u>Finding</u>	<u>Corrective Action</u>
2000-1	Section 8 Housing Assistance Payments - Administrative Review (Cash Management)	<p>The issues are being addressed currently and are partially resolved at this time with a near term estimate for full resolution.</p> <p>The fee assistant is presently corresponding with a HUD financial analyst in the Fort Worth office, receiving guidance on budget preparation procedures and guidelines. The 2000 budget will be awarded to bring it into compliance. The amount due HUD has been reduced by \$461,488 in 2000 by effecting amounts due the Housing Department for 2000 expenses deferred and by \$204,070 of payments by the Police Jury to HUD. The amount remaining due HUD of \$406,185 will be paid by a corresponding adjustment to what is owed to the Housing Department for expenses incurred in 2001.</p>
2000-2	Waterworks District No. 1 of Ward 1 Appropriation of Excess	<p>Management is and will continue to be actively involved in the day to day operations in order to provide oversight and review control. We will also continue to correspond with the grantor regarding the delayed financial statement reporting.</p>
2000-3	Waterworks District No. 1 of Ward 1 Preservation of Accounting Records	<p>Management has put in a new computer system and it is operating effectively. Backups are done daily on tapes. The office personnel brings the tapes home for storage. Several sets of daily tapes will be used, rotated and stored to insure protection of database. Print out hard copy of general ledger, accounts payable and accounts receivable are done on at least a weekly basis.</p>
2000-4	Component Units Audited by Outside Auditors	<p>Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.</p>
2000-5	Section 8 Housing Assistance Payments - Administrative Review (Cash Management)	<p>See response to Finding 2000-1.</p>
2000-6	Component Units Audited by Outside Auditors	<p>Reference to the separately issued audit reports of these component units is required to identify individual component unit's corrective action plan.</p>

Continuation of Management's Corrective Action Plan

SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AGENCIES

No.	Finding	Corrective Action
1000-1	SECTION 8 Housing Assistant Payments - Administrative Review (Cash Management)	See Response to Finding 1000-1.
1000-2	Waterworks District No. 1 of Ward 1 Regeneration of Denise	See response to Finding 1000-2.
1000-3	Waterworks District No. 1 of Ward 1 Protection of Accounting Records	See response to Finding 1000-3.
1000-10	SECTION 8 Housing Assistant Payments - Administrative Review (Cash Management)	See response to Finding 1000-1.

CALCESIAN PARISH POLICE JURY  
 SCHEDULE OF COMPONENT UNITS  
 DECEMBER 31, 1958

As required by generally accepted accounting principles, the general purpose financial statements derived separately from these reports present the Calcesian Parish Police Jury (the primary government) and its component units. The component units listed below are included in the Police Jury's reporting entity because of the significance of their operations or financial relationship with the Police Jury. These supplemental compliance reports have also been drafted as a "reporting entity" basis. However, reference to the outside auditors' reports is necessary to obtain detail compliance or internal control comments. The "reporting entity" reports have simply made reference to the "outside auditors'" reports when compliance or internal control comments were made.

The component units audited by Gus Schram & Company Ltd. (GSA) (the principal auditor) are denoted with an asterisk (\*). Any comments with respect to the entities with an asterisk have been included in detail in these reports.

- \* Calcesian Parish Library Board
- Calcesian Parish Sheriff
- Calcesian Parish Clerk of Court
- Calcesian Parish Tax Assessor
- \* Calcesian Parish Communications District
- Calcesian Parish Public Trust Authority
- District Attorney of the Fourteenth Judicial District
- \* Calcesian Parish Cemetery
- \* Fire Protection District No. 1 of Ward 1
- \* Fire Protection District No. 1 of Ward 2
- \* Fire Protection District No. 2 of Ward 3
- \* Fire Protection District No. 3 of Ward 4
- \* Fire Protection District No. 3 of Ward 4
- \* Fire Protection District No. 4 of Ward 4
- \* Fire Protection District No. 1 of Ward 5
- \* Fire Protection District No. 1 of Ward 6
- \* Fire Protection District No. 1 of Ward 7
- \* Fire Protection District No. 2 of Ward 8
- \* Gravity Drainage District No. 8 of Ward 1
- \* Gravity Drainage District No. 9 of Ward 1
- \* Gravity Drainage District No. 4 of Ward 3
- \* Gravity Drainage District No. 5 of Ward 6
- \* Gravity Drainage District No. 6 of Wards 3 & 6
- \* Gravity Drainage District No. 2 of Ward 7
- \* Gravity Drainage District No. 1 of Ward 8
- \* Recreation District No. 1 of Ward 3
- \* Recreation District No. 1 of Ward 4
- \* Recreation District No. 1 of Ward 8

Continuation of Schedule of Component Units

- Community Center and Playground District No. 4 of Ward 1
- Community Center and Playground District No. 7 of Ward 2
- Community Center and Playground District No. 3 of Ward 6  
Bulfinch Parks and Recreation
- Community Center and Playground District No. 5 of Ward 5
- Community Center and Playground District No. 1 of Ward 4
- Community Center and Playground District No. 3 of Ward 7
- Highway & Road Fund Commission
- Airport Authority for Airport District No. 1 of Callesville Parish  
New Callesville-Cameron Hospital
- Waterworks District No. 1 of Ward 1
- Waterworks District No. 2 of Ward 1
- Waterworks District No. 3 of Wards 2 & 3
- Waterworks District No. 2 of Ward 4
- Waterworks District No. 4 of Ward 4
- Waterworks District No. 5 of Ward 4
- Waterworks District No. 11 of Ward 4 & 7
- Waterworks District No. 7 of Wards 4 & 5
- Power District No. 12 of Ward 1
- Power District No. 8 of Ward 4
- Power District No. 12 of Ward 4
- The Fourteenth Judicial District Indigent Defender Board
- The Fourteenth Judicial District Court Indigent Transcript Fund
- The Fourteenth Judicial District Court Judicial Expense Fund
- The Fourteenth Judicial District Court Child Support Fund (Separate Financial Statements Issued)
- Civil Transcript Fund

The following component units had no audit conducted in accordance with Office of Management and Budget Circular A-133 by "outside auditors" and, as such, references to the respective information (Federal funds, findings, etc.) is not presented in these reports:

Callesville Parish Sheriff  
Airport Authority for Airport District No. 1 of Callesville Parish

CLACKBURY PARKER POLICE JURY  
SCHEDULE OF INSURANCE IN EFFECT  
DECEMBER 31, 1980

The following is a summary of the major insurance policies in effect for the oversight entity and its component units that are included in its self insurance fund:

NAME OF INSURER Type of Coverage Policy Number	Period Covered	Coverage+ Amount
Manover Insurance Company		\$1,000,000 General Aggregate
Commercial General	1/31/80-	1,000,000 Production Comp/Op
Liability	1/31/81	1,000,000 Each Occurrence
NON-SETTLED		1,000,000 Personal & Adv. Injury
		5,000 Fire Damage (Any one fire)
		25,000 Med Exp. Inv. one Person
Manover Insurance Company		\$1,000,000 Single Limit
Automobile Insurance	1/31/80-	
ASBESTOS	1/31/81	

The Police Jury has also obtained stop loss insurance coverage for its workers compensation, general liability and health insurance claims. Any individual claim or annual claims in excess of established amounts are covered by this stop loss insurance. These items are discussed in further detail in Note 7B to the financial statements.

Other insurance coverages include fidelity bond coverage on various employees.

**LAKE CHARLES POLICE JURY**  
**MISCELLANEOUS SUPPLEMENTARY INFORMATION RELATED TO**  
**COMPONENT UNIT WATERWORKS DISTRICT 3 OF WARD 3**  
**REVENUE BOND ISSUANCE**  
**DECEMBER 31, 2000**

In compliance with Section 11 of the Revenue Bond Ordinance, the following information is provided:

**Section I:**

List of the insurance policies in force at the end of the fiscal year:

Name of Insurer Type of Coverage Policy Number	Premium Paid Covered	Coverage Amount
American General Insurance General Liability 00040004	\$4,794 1/11/00- 1/11/01	\$100,000 General Aggregate Commercial \$40,000 Products Comp/Op Agg \$40,000 Each Occurrence
American General Insurance Automobile Insurance 00040004	\$3,761 1/11/00- 1/11/01	\$100,000 Single Limit
Credit General Insurance Worker's Compensation (C) 0401000000	\$3,887 1/01/00- 11/30/00	\$100,000 Each Accident \$50,000 Disease-Policy 100,000 Disease-Employee
Calumet Paris Self-Insured Worker's Compensation Fund (C)	\$1,341/00- 1/31/01	\$ 250,000 Each Accident \$1,250,000 Total Claims Per Policy Year
Fidelity Insurance Co. Fidelity Bond 00000000	\$ 573 1/11/00- 1/11/01	\$ 50,000 Bond Amount

In due to Credit General Insurance Company's being placed in receivership, the Calumet Paris Police Jury received its worker's compensation policy for Waterworks District 3 Ward 3. Waterworks District 3 Ward 3 is now covered by the Police Jury's self-insured worker's compensation fund. The self-insured worker's compensation fund is discussed in further detail in Note 7P-4 to the financial statements.

**Section II:**

There were 810 metered water customers at December 31, 2000.

There were 88 unmetered water customers at December 31, 2000. (Account number 00 series - on City of Lake Charles' water system)





(Continuation of Miscellaneous Supplementary Information related to component Unit  
Saguenay Division 3 of Ward 3)

Section V:

The following are the reconciled balances of reserved per bond indenture as well  
as other management reserves as December 31, 2020:

Minking Fund Requirement	\$ 33,144
Reserve Fund Requirement	33,144
Depreciation and Contingency Fund	44,400
Customer Deposits Reserve	33,140
Self Service Cash	<u>12,580</u>
Total Reserves	<u>\$ 172,368</u>

Section VI:

The following is a schedule of aged accounts receivable (for both water and sewer,  
net of an allowance account of \$17,150) as of December 31, 2020:

1-30	31-60	61-90	91-120	over 120	Total
Dollars	Dollars	Dollars	Dollars	Dollars	
<u>428,332</u>	<u>518,318</u>	<u>5,15731</u>	<u>51,215</u>	<u>42,382</u>	<u>995,338</u>

Section VII:

The financial statements of the District were not presented on a comparative basis  
since the District's financial activity was combined with the overnight utility's  
comprehensive annual financial report, which for various reasons is not presented on  
a comparative basis. Comparative information is available upon further request. No  
unqualified opinion was issued on the financial statement presentation for the  
previous year. The current year financial statements were not issued within ninety  
days due to the above reporting.